

**EXHIBIT A**

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Oyetunde,Oyebode	Manager	United States	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of 2023 balance sheet and income statement provided by EY Germany for the transition package	0.70	551.00	385.70
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/1/2024	Non US Tax	FTX Europe / Ruling: Finalization of tax ruling & sending it to the SFTA; Update e-mail including final version of tax ruling to lawyers	1.00	683.00	683.00
Charalambous,Chrysanthos	Staff	Cyprus	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for June 2024 for FTX Crypto Services Ltd	1.30	236.00	306.80
Charalambous,Chrysanthos	Staff	Cyprus	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for June 2024 for FTX EMEA Services Ltd	0.40	236.00	94.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Email provided to D. Hammon (EY) confirming his previous e-mail and asking for our new scope of action after the sales of two Swiss FTX entities	0.50	236.00	118.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Adjustments recorded in the 2022 and 2023 accounts according to A. Giovani (Matrixs) e-mail after analyzing all the documents received from him. Then, we established the updated 2022, 2023 and 30.06.2024 Financial Statements	3.40	236.00	802.40
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX EUROPE - Check of the booking adjustments requested by the client	0.30	551.00	165.30
Inker,Brian	Senior	United States	7/1/2024	Non US Tax	Correspondence with EY US team regarding FY23 compliance / allocation analysis and EY UAE regarding FY23 TP compliance obligations	1.80	415.00	747.00
Suzuki,Jason	Senior Manager	Japan	7/1/2024	Non US Tax	Quoine PTE - 31 March 2021 Audited financial statements - obtaining required information for signatures	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	7/1/2024	Transfer Pricing	Quoine PTE - 31 March 2021 tax return preparation review	2.60	683.00	1,775.80
Suzuki,Jason	Senior Manager	Japan	7/1/2024	Non US Tax	Withdrawal of the Advance pricing arrangement with tax authorities of Japan/Singapore	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	7/1/2024	Non US Tax	Quione PTE - Requests to the auditor for confirmation of financial statements	1.50	683.00	1,024.50
Mizutani,Rie	Manager	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE - 31 March 2021 tax return preparation _1	0.80	551.00	440.80
Mizutani,Rie	Manager	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Arrange the status of personnel and GST payments in respect of Coin Vietnam	1.80	551.00	991.80
Sakaguchi,Masato	Senior	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review of bank files for JFSR weekly report	3.50	415.00	1,452.50
Sakaguchi,Masato	Senior	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare Quoine India monthly closing and send to Fair Consulting the material	2.80	415.00	1,162.00
Sakaguchi,Masato	Senior	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : AP approval of softledger of FTX Japan KK	1.30	415.00	539.50
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for June 28	0.70	236.00	165.20
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for June 29	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for June 30	0.60	236.00	141.60
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file June 28 for reporting JFSA	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file June 29 for reporting JFSA	1.30	236.00	306.80
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file June 30 for reporting JFSA	1.40	236.00	330.40
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. AP input for July 2 Payment request	1.70	236.00	401.20
Ashihara,Kae	Staff	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare document for July 2 Payment request	1.30	236.00	306.80
Shenoy,Adithya	Partner/Principal	India	7/1/2024	Non US Tax	Executive review of the deck capturing the transfer pricing implications on transfer of Quoine India shares from FTX Japan to FTX Japan Holdings	1.10	866.00	952.60
Nayak,Manasa	Senior Manager	India	7/1/2024	Non US Tax	Preliminary review of the deck capturing the transfer pricing implications on transfer of Quoine India shares from FTX Japan to FTX Japan Holdings	1.40	683.00	956.20
Prabhu,Nilesh	Senior	India	7/1/2024	Non US Tax	Initial review of the deck and research on the transfer pricing implications on transfer of Quoine India shares from FTX Japan to FTX Japan Holdings	3.80	415.00	1,577.00
Prabhu,Nilesh	Senior	India	7/1/2024	Non US Tax	Response to the request for information pertaining to International taxation, including collation of information in relation to Quoine India Private Limited	0.70	415.00	290.50
Goyal,Rahul	Senior	India	7/1/2024	Non US Tax	Initial review of the deck capturing the transfer pricing implications on transfer of Quoine India shares from FTX Japan to FTX Japan Holdings	2.60	415.00	1,079.00
Goyal,Rahul	Senior	India	7/1/2024	Non US Tax	Review of the response to the request for information pertaining to International taxation, including collation of information in relation to Quoine India Private Limited	0.30	415.00	124.50
Goto,Keisuke	Senior Manager	Japan	7/1/2024	Transfer Pricing	Provide the TRTB (Japan Tax Review Tribunal Board) with the latest information regarding the acquisition by bitFlyer in relation to the Japan-Singapore Bilateral APA support for FTX Japan KK.	1.80	683.00	1,229.40

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Engelbrecht, Kevin	Senior Manager	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Reviewing GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees; Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	683.00	341.50
Dugas, Annie	Manager	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Reviewing GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees; Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50
Dugas, Tara	Senior	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Reviewing GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees; Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Bastienne, Oliver	Partner/Principal	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Reviewing GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees; Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	866.00	433.00
Ramkalawan, Rachel	Staff	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep Meeting – Reviewing GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees; Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	236.00	118.00
Chang-Way, Amanda	Manager	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – Reviewing GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees; Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50
Houareau, Tina	Senior	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – Reviewing GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees; Attendees; Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Hammon, David Lane	Manager	United States	7/1/2024	Non US Tax	Correspondences regarding the tax analyses for the Seychelles entities, including next steps for determining the amount of realized versus unrealized gains.	1.10	551.00	606.10
Hammon, David Lane	Manager	United States	7/1/2024	Non US Tax	Correspondences concerning the compliance transition package for the purchaser of certain foreign entities in the FTX Europe sale.	1.30	551.00	716.30
Hammon, David Lane	Manager	United States	7/1/2024	Non US Tax	Drafting of summary of filings outstanding/ filed for the compliance transition package being put together for the purchaser of certain foreign entities sold during the FTX Europe sale.	0.90	551.00	495.90
Hammon, David Lane	Manager	United States	7/1/2024	Non US Tax	Correspondences regarding outstanding filings needing to be addressed for the FTX Singapore entities, including next steps and timeline for completing.	0.80	551.00	440.80
Hammon, David Lane	Manager	United States	7/1/2024	Non US Tax	Correspondences regarding the compliance analysis being put together to understand the transfer pricing requirements for the FTX foreign entities.	1.10	551.00	606.10
Espley-Ault, Olivia	Senior Manager	BBC Region	7/1/2024	Non US Tax	Review email draft regarding Seychelles entity having a tax consequence in the Bahamas from Erica Culmer Curry and respond with edits.	0.60	683.00	409.80
Culmer-Curry, Erica	Senior Manager	Bahamas	7/1/2024	Non US Tax	FTX Review and revision completion of deliverable in respect of tax on transfer of Bahamian entities	2.00	683.00	1,366.00
Scott, James	Client Serving Contractor JS	United States	7/1/2024	Non US Tax	Review of country by country reporting requirements for non-US local jurisdictions and specific instructions for Hong Kong and Singapore provider regarding same	1.40	600.00	840.00
McGee, Liz	Senior Manager	United States	7/1/2024	IRS Audit Matters	Review government claim language	0.50	683.00	341.50
Shea JR, Thomas M	Partner/Principal	United States	7/1/2024	US Income Tax	Internal written correspondence and review of latest analysis in preparation for cost allocation analysis discussion	0.40	866.00	346.40
Lovellace, Lauren	Partner/Principal	United States	7/1/2024	US Income Tax	Meeting to discuss the financials of subsidiaries to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovellace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Way (ACM),	1.00	866.00	866.00
Scott, James	Client Serving Contractor JS	United States	7/1/2024	Non US Tax	Meeting to discuss the financials of subsidiaries to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovellace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Way (ACM),	1.00	600.00	600.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	7/1/2024	Non US Tax	Meeting to discuss the financials of subsidiaries to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	551.00	551.00
Suzuki,Jason	Senior Manager	Japan	7/1/2024	US Income Tax	Conference call with Grant Thornton Vietnam to discuss liquidation EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), N. Vu (GT),	0.60	683.00	409.80
Shea JR,Thomas M	Partner/Principal	United States	7/1/2024	Transfer Pricing	Meeting to discuss progress of cost allocation analysis with Alvarez and Marsal EY Attendees: A. Bost, T. Shea Other Attendees: A. Ulyanenko (Alvarez & Marsal),	0.30	866.00	259.80
Bost,Anne	Managing Director	United States	7/1/2024	Non US Tax	Meeting to discuss progress of cost allocation analysis with Alvarez and Marsal EY Attendees: A. Bost, T. Shea Other Attendees: A. Ulyanenko (Alvarez & Marsal),	0.30	814.00	244.20
Suzuki,Jason	Senior Manager	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to determine the treatment of Quoine Vietnam fixed assets for liquidation EY Attendees: J. Suzuki, M. Sakaguchi, R. Mizutani Other Attendees: B. Spitz (FTX), U. Nguyen (FTX Japan), N. Vu (GT),	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to determine the treatment of Quoine Vietnam fixed assets for liquidation_2 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.40	551.00	220.40
Sakaguchi,Masato	Senior	Japan	7/1/2024	Non US Tax	Meeting to determine the treatment of Quoine Vietnam fixed assets for liquidation_2 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.40	415.00	166.00
Suzuki,Jason	Senior Manager	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to determine the treatment of Quoine Vietnam fixed assets for liquidation_2 EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.40	683.00	273.20
Sakaguchi,Masato	Senior	Japan	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to determine the treatment of Quoine Vietnam fixed assets for liquidation EY Attendees: J. Suzuki, M. Sakaguchi, R. Mizutani Other Attendees: B. Spitz (FTX), U. Nguyen (FTX Japan), N. Vu (GT),	0.50	415.00	207.50
Mizutani,Rie	Manager	Japan	7/1/2024	Transfer Pricing	Meeting to determine the treatment of Quoine Vietnam fixed assets for liquidation EY Attendees: J. Suzuki, M. Sakaguchi, R. Mizutani Other Attendees: B. Spitz (FTX), U. Nguyen (FTX Japan), N. Vu (GT),	0.50	551.00	275.50
Engelbrecht, Kevin	Senior Manager	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	683.00	683.00
Faerber,Anna	Senior Manager	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	683.00	683.00
Dugas,Annie	Manager	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	551.00	551.00
Dugas, Tara	Senior	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	415.00	415.00
Bastienne,Oliver	Partner/Principal	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	866.00	866.00
Ramakalawan, Rachel	Staff	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	236.00	236.00
Chang-Waye,Amanda	Manager	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	551.00	551.00
Houareau,Tina	Senior	Seychelles	7/1/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the financials of Maclaurin to understand the amount of realized versus unrealized gains. EY Attendees: D. Hammon, J. Scott, L. Lovelace Other Attendees: A. Faerber (ACM), T. Houareau (ACM), A. Chang-Waye (ACM),	1.00	415.00	415.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Oyetunde,Oyebode	Manager	United States	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Gibraltar to confirm signature of the abridged 2023 financial statements.	0.60	551.00	330.60
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/2/2024	Non US Tax	FTX Certificates & Switzerland / transition package: review excel summary with open task and making relevant amendments, sending it back for further procedures	1.00	683.00	683.00
Socratous,Christoforos	Partner/Principal	Cyprus	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of June bookkeeping for FTX Crypto Services Ltd and FTX EMEA Ltd	0.60	866.00	519.60
Kyriakides,Stavros	Senior Manager	Cyprus	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of June 2024 bookkeeping for FTX Crypto.	0.90	683.00	614.70
Kyriakides,Stavros	Senior Manager	Cyprus	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of June 2024 bookkeeping for FTX EMEA.	0.20	683.00	136.60
Tsikouris,Anastasios	Manager	Cyprus	7/2/2024	Non US Tax	High level review of June data for FTX Crypto Services Ltd from a tax perspective.	0.60	551.00	330.60
Tsikouris,Anastasios	Manager	Cyprus	7/2/2024	Non US Tax	High level review of June data for FTX EMEA Ltd from a direct tax perspective	0.40	551.00	220.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Request from V. Bouza (EY) to check if some invoices accrued included VAT	1.00	236.00	236.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe : analyzing of the last adjustments and request by e-mail all the pending items to determine the correct way to book them	3.00	236.00	708.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : e-mail providing the 2022, 2023 and 2024 Financial Statements to A. Giovanni (Matrixs)	1.00	236.00	236.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe - MOR Report review	3.50	551.00	1,928.50
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Non US Tax	Invoicing for director of Quoine India	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Non US Tax	FTX Japan KK Board of Directors materials preparation	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Non US Tax	Quoine PTE - 31 March 2021 tax return preparation review of edits	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Non US Tax	Invoicing for payment to Singapore tax authorities	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Non US Tax	Quoine PTE - Responses to request from tax preparer of data from financial statements	1.70	683.00	1,161.10
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Non US Tax	Quoine PTE - 31 March 2021 Audited financial statements - review of letter prepared by auditor	0.90	683.00	614.70
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Transfer Pricing	Preparation of materials for potential buyer of FTX Japan KK	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	7/2/2024	Non US Tax	Withdrawal of the Advance pricing arrangement with tax authorities of Japan/Singapore review. Signoff materials	1.10	683.00	751.30
Mizutani,Rie	Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE - 31 March 2021 tax return preparation _2	1.20	551.00	661.20
Mizutani,Rie	Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing preparation for June_FTX JP KK_ 1	0.70	551.00	385.70
Mizutani,Rie	Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Complete the statutory audit of KK for the fiscal year ending December 2022	0.20	551.00	110.20
Mizutani,Rie	Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Extract and organize monthly business of KK and prepare a list of business contents_ 1	1.40	551.00	771.40
Sakaguchi,Masato	Senior	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare and upload of BOD materials ( cash flow projection and CAR )	1.50	415.00	622.50
Sakaguchi,Masato	Senior	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare and submit payment tracker file and payment request	3.40	415.00	1,411.00
Sakaguchi,Masato	Senior	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare and submit payment tracker file and payment request_ 2	2.60	415.00	1,079.00
Ashihara,Kae	Staff	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 1	2.10	236.00	495.60
Ashihara,Kae	Staff	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 1 for reporting JFSA	2.50	236.00	590.00
Ashihara,Kae	Staff	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from June 1 to June 30 for monthly closing_ 1	3.70	236.00	873.20
Chachan,Aparajita	Senior	India	7/2/2024	Non US Tax	Preparation of an email for Jason Suzuki to assist with changing contact details on the India tax portal	0.80	415.00	332.00
Varma,Bharath	Manager	India	7/2/2024	Non US Tax	Preparation of analysis of tax implications on the alternatives of different sales	0.40	551.00	220.40
Madras,Hussain	Senior Manager	India	7/2/2024	Non US Tax	Preliminary review of email prepared for Jason Suzuki to assist with changing contact details on the official portals	0.10	683.00	68.30
Nayak,Manasa	Senior Manager	India	7/2/2024	Non US Tax	Executive review of the email capturing the response to the query on contemplated transfer of the shares of Quoine India, from transfer pricing standpoint	1.40	683.00	956.20
Prabhu,Nilesh	Senior	India	7/2/2024	Non US Tax	Preparation of the draft email capturing the response to the query on contemplated transfer of the shares of Quoine India, from transfer pricing standpoint	2.50	415.00	1,037.50
Goyal,Rahul	Senior	India	7/2/2024	Non US Tax	Preliminary review of the draft email capturing the response to the query on contemplated transfer of the shares of Quoine India, from transfer pricing standpoint	1.70	415.00	705.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Goto,Keisuke	Senior Manager	Japan	7/2/2024	Transfer Pricing	Consider future strategies for the APA application after the sale of FTX Japan KK to bitFlyer	2.20	683.00	1,502.60
Hammon,David Lane	Manager	United States	7/2/2024	Non US Tax	Correspondences regarding the status/next steps for addressing the various outstanding compliance items for Quoine Singapore	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	7/2/2024	Non US Tax	Correspondences regarding outstanding data needed to finalize the YA22 tax return for Quoine Singapore.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/2/2024	Non US Tax	Review of status summaries for compliance deliverables concerning the entities sold as a part of the FTX Europe sale. Summaries will be included in the transition package for the purchaser.	1.10	551.00	606.10
Sangster,Mark	Senior	BBC Region	7/2/2024	Non US Tax	Contacting BVIITA regarding CbCR penalties in the event of non-compliance	0.60	415.00	249.00
Dubroff,Andy	Managing Director	United States	7/2/2024	Tax Advisory	Review materials from KLowery re: employment tax issues and consideration of subchapter C implications	1.00	814.00	814.00
Dubroff,Andy	Managing Director	United States	7/2/2024	Tax Advisory	Review updated outline of federal income tax issues to be addressed	1.00	814.00	814.00
Liu,Ke	Senior	United States	7/2/2024	US International Tax	Update comments received for FTX Derivatives GmbH and reprint the form	2.00	415.00	830.00
Bailey,Doug	Partner/Principal	United States	7/2/2024	US International Tax	7/2 Touchpoint to discuss ongoing tax matters in connection with effective date and post-effective date considerations EY Attendees: T. Shea, A. Bost, D. Bailey, K. Lowery, L. Lovelace Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Mosley (Alvarez & Marsal), A. Kranzley (S&C).	0.50	866.00	433.00
Herman,Andrew	Partner/Principal	United States	7/2/2024	Non US Tax	Conversation about IEX tax issue.	1.10	866.00	952.60
Scott,James	Client Serving Contractor JS	United States	7/2/2024	Non US Tax	Direction to outside provider regarding delivery of Singaporean tax filings	0.70	600.00	420.00
McGee,Liz	Senior Manager	United States	7/2/2024	IRS Audit Matters	Review analysis of reporting issues	1.70	683.00	1,161.10
Shea JR,Thomas M	Partner/Principal	United States	7/2/2024	US Income Tax	Prepare for 7/2 Meeting with FTX Chief Financial Officer and Chief Administrative Officer	0.30	866.00	259.80
Shea JR,Thomas M	Partner/Principal	United States	7/2/2024	US Income Tax	Call with J. Ray (FTX) related to trust / effective date tax matters	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	United States	7/2/2024	US Income Tax	Call with C. Howe (S&C) to discuss trust/ effective date matters	0.20	866.00	173.20
Shea JR,Thomas M	Partner/Principal	United States	7/2/2024	US Income Tax	Written communication with K. Schultea and M. Cilia (FTX) regarding progress of ongoing trust / effective date planning matters	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	United States	7/2/2024	US Income Tax	Written communication with Alvarez & Marsal in advance of and preparation for 7/2 touchpoint on ongoing tax matters	0.80	866.00	692.80
Lowery,Kristie L	National Partner/Principal	United States	7/2/2024	US Income Tax	7/2 Touchpoint to discuss ongoing tax matters in connection with effective date and post-effective date considerations EY Attendees: T. Shea, A. Bost, D. Bailey, K. Lowery, L. Lovelace Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Mosley (Alvarez & Marsal), A. Kranzley (S&C).	0.50	1,040.00	520.00
Mistler,Brian M	Manager	United States	7/2/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, risks/issues, and next steps. EY Attendees: C. Tong, B. Mistler, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	551.00	220.40
Scott,James	Client Serving Contractor JS	United States	7/2/2024	US International Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, risks/issues, and next steps. EY Attendees: C. Tong, B. Mistler, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	600.00	240.00
Lovelace,Lauren	Partner/Principal	United States	7/2/2024	Transfer Pricing	7/2 Touchpoint to discuss ongoing tax matters in connection with effective date and post-effective date considerations EY Attendees: T. Shea, A. Bost, D. Bailey, K. Lowery, L. Lovelace Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Mosley (Alvarez & Marsal), A. Kranzley (S&C).	0.50	866.00	433.00
Bost,Anne	Managing Director	United States	7/2/2024	Payroll Tax	Meeting to discuss cost allocations with D. Blanks and P. Heath from Alvarez and Marsal EY Attendees: A. Bost, L. Lovelace	0.50	814.00	407.00
Lowery,Kristie L	National Partner/Principal	United States	7/2/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, risks/issues, and next steps. EY Attendees: C. Tong, B. Mistler, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	0.40	1,040.00	416.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	7/2/2024	Tax Advisory	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, risks/issues, and next steps. EY Attendees: C. Tong, B. Mistler, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	866.00	346.40
Lovelace,Lauren	Partner/Principal	United States	7/2/2024	Project Management Office Transition	Meeting to discuss cost allocations with D. Blanks and P. Heath from Alvarez and Marsal EY Attendees: A. Bost, L. Lovelace	0.50	866.00	433.00
Tong,Chia-Hui	Senior Manager	United States	7/2/2024	Transfer Pricing	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, risks/issues, and next steps. EY Attendees: C. Tong, B. Mistler, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	0.40	683.00	273.20
Bost,Anne	Managing Director	United States	7/2/2024	US Income Tax	7/2 Touchpoint to discuss ongoing tax matters in connection with effective date and post-effective date considerations EY Attendees: T. Shea, A. Bost, D. Bailey, K. Lowery, L. Lovelace Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Mosley (Alvarez & Marsal), A. Kranzley (S&C),	0.50	814.00	407.00
Shea JR,Thomas M	Partner/Principal	United States	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	7/2 Touchpoint to discuss ongoing tax matters in connection with effective date and post-effective date considerations EY Attendees: T. Shea, A. Bost, D. Bailey, K. Lowery, L. Lovelace Other Attendees: K. Ramanathan (A&M), A. Liguori (A&M), M. Cilia (FTX), S. Coverick (Alvarez & Marsal), D. Hariton (Sullivan and Cromwell), C. Howe (Alvarez & Marsal), J. Ray (FTX), K. Schultea (FTX), K. Jacobs (Alvarez & Marsal), B. Seeway (Alvarez & Marsal), E. Mosley (Alvarez & Marsal), A. Kranzley (S&C),	0.50	866.00	433.00
Sakaguchi,Masato	Senior	Japan	7/2/2024	Non US Tax	Meeting to prepare a list of accounting tasks EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), M. Kagimoto (FTX Japan),	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to review Quoine PTE 2024/03 tax return request received from consultant firm EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	683.00	683.00
Mizutani,Rie	Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to review Quoine PTE 2024/03 tax return request received from consultant firm EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	551.00	551.00
Mizutani,Rie	Manager	Japan	7/2/2024	Non US Tax	Meeting to discuss about preparation of accounting task list EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), M. Kagimoto (FTX Japan),	0.50	551.00	275.50
Suzuki,Jason	Senior Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK weekly catch up conference call with Sullivan & Cromwell, 1 EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (Sullivan and Cromwell), F. Ferdinandi (Sullivan and Cromwell),	0.20	683.00	136.60
Mizutani,Rie	Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to determine responses for Quoine PTE 2024/03 tax return request EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to determine responses for Quoine PTE 2024/03 tax return request EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	415.00	415.00
Sakaguchi,Masato	Senior	Japan	7/2/2024	Non US Tax	Meeting to review Quoine PTE 2024/03 tax return request received from consultant firm EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	415.00	415.00
Suzuki,Jason	Senior Manager	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to determine responses for Quoine PTE 2024/03 tax return request EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	683.00	683.00
Sakaguchi,Masato	Senior	Japan	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about preparation of accounting task list EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), M. Kagimoto (FTX Japan),	0.50	415.00	207.50
Mizutani,Rie	Manager	Japan	7/2/2024	US International Tax	Meeting to prepare a list of accounting tasks EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), M. Kagimoto (FTX Japan),	0.50	551.00	275.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : update of the FX rates in the accounting system	0.50	236.00	118.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Europe AG :establishment of the MOR report of June	3.00	236.00	708.00
Perez,Ellen Joy	Senior	Gibraltar	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd -Preparation of monthly Management accounts - June 2024	2.50	415.00	1,037.50
Perez,Ellen Joy	Senior	Gibraltar	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - Preparation of monthly trial balance and various Journal entries - June 2024	2.50	415.00	1,037.50
Perez,Ellen Joy	Senior	Gibraltar	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - Preparation of Schedule of payable- June	2.00	415.00	830.00
Rumford,Neil	Partner/Principal	Gibraltar	7/3/2024	Non US Tax	ZUBR Exchange Ltd - review of MOR for June 2024 to help to ensure that the FTX CFO has timely information and enable financial oversight of the estate	0.50	866.00	433.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : After receiving answers from our request of pending item for the FS, we updated them and provided them to A. Giovanni (Matrixs)	2.50	236.00	590.00
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	MORs review	2.00	866.00	1,732.00
Suzuki,Jason	Senior Manager	Japan	7/3/2024	Non US Tax	Correspondence related to the transfer of shares in Quoine India	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	7/3/2024	Non US Tax	Preparation with potential buyer related to finance function	0.50	683.00	341.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki,Jason	Senior Manager	Japan	7/3/2024	Non US Tax	Communication with external consultant on withdrawal procedures for advance pricing arrangement with tax authorities	1.40	683.00	956.20
Suzuki,Jason	Senior Manager	Japan	7/3/2024	Non US Tax	Quoine India share transfer documents collection from corporate secretary	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	7/3/2024	Non US Tax	Working time related to Quoine PTE Goods Services Tax historical compliance issue from 2017 to review, gather information in response queries from tax advisor in Singapore	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	7/3/2024	Non US Tax	Board of directors materials review updates	0.80	683.00	546.40
Mizutani,Rie	Manager	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	To extract and organize monthly business of KK and prepare a list of business contents 2	3.90	551.00	2,148.90
Mizutani,Rie	Manager	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	JFSA monthly reporting package (B/S, P/L, CAR )	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Payment Request of SGD1,000 to IRAS	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare and submit of payment tracker file reflecting actual Jun. 30 bank balance	3.80	415.00	1,577.00
Sakaguchi,Masato	Senior	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Reconciliation of bank balances	2.40	415.00	996.00
Sakaguchi,Masato	Senior	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Input of journal entries to softledger	0.80	415.00	332.00
Ashihara,Kae	Staff	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 2	2.10	236.00	495.60
Ashihara,Kae	Staff	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 2 for reporting JFSA	1.40	236.00	330.40
Ashihara,Kae	Staff	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from June 1 to June 30 for monthly closing 2	2.30	236.00	542.80
Massengill,Clint	Managing Director	United States	7/3/2024	US Income Tax	Research for guidance on tax treatment of liquidating trusts	1.40	814.00	1,139.60
Nasir,Tariq	Partner/Principal	Canada	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX review questions and email to David on outstanding items EY Attendees: T. Nasir Other Attendees: M. More (Tracker does not include),	0.50	866.00	433.00
Mizutani,Rie	Manager	Japan	7/3/2024	Non US Tax	Meeting to prepare plan for hand over to BitFlyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.20	551.00	661.20
Suzuki,Jason	Senior Manager	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare plan for hand over to BitFlyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.20	683.00	819.60
Ashihara,Kae	Staff	Japan	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare plan for hand over to BitFlyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.20	236.00	283.20
Sakaguchi,Masato	Senior	Japan	7/3/2024	Payroll Tax	Meeting to prepare plan for hand over to BitFlyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.20	415.00	498.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Updating the mor report with the missing information received by e-mail from J. Bavaud (FTX)	1.10	236.00	259.60
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Request by e-mail for the missing documents and information regarding the establishment of the mor report	0.30	236.00	70.80
Neziroski,David	Associate	United States	7/3/2024	Fee/Employment Applications	Call with G. Williams (LRC) to discuss our monthly applications	0.60	365.00	219.00
Delff,Björn	Partner/Principal	Germany	7/4/2024	Non US Tax	FTX Germany GmbH - collection of information for transition package	0.30	866.00	259.80
Delff,Björn	Partner/Principal	Germany	7/4/2024	Non US Tax	FTX Germany GmbH - alignment with VAT re. content of transition package	0.40	866.00	346.40
Shabanaj,Vlora	Manager	Germany	7/4/2024	Non US Tax	Preliminary review of the transition package (summary of outstanding and submitted filings).	0.70	551.00	385.70
Agar,Oguzkaan	Staff	Germany	7/4/2024	Non US Tax	Preparation of the transition package (summary of outstanding and submitted filings).	1.40	236.00	330.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : modification of MOR report of June after review of V. Bouza and J. Leston (EY). Providing of the MOR report to R. Hoskins (RLKS)	2.50	236.00	590.00
Suzuki,Jason	Senior Manager	Japan	7/4/2024	Non US Tax	Quoine PTE tax return finalization, review signoff from management	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	7/4/2024	Non US Tax	Quoine PTE - 31 March 2021 Audited financial statements - review of documents appendices prepared by auditor	1.50	683.00	1,024.50
Mizutani,Rie	Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing preparation for June_HD JP KK_1	0.70	551.00	385.70
Mizutani,Rie	Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly closing preparation for June_FTX JP KK_12	0.80	551.00	440.80
Mizutani,Rie	Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	To extract and organize monthly business of KK and prepare a list of business contents 3	0.40	551.00	220.40
Mizutani,Rie	Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Consider how to create a proprietary own ledger for KK.	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of contract details with accounting firm( Sun Kyodo )	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare and input journal entries of FTX Japan KK for crypto movement	3.40	415.00	1,411.00
Sakaguchi,Masato	Senior	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review of invoices of FTX Japan KK.	3.90	415.00	1,618.50
Ashihara,Kae	Staff	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 3	0.60	236.00	141.60
Ashihara,Kae	Staff	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 3 for reporting JFSA	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Preparation of documents for monthly closing	2.90	236.00	684.40



**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ashihara,Kae	Staff	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Upload documents to Softledger for monthly closing	0.50	236.00	118.00
Madras,Hussain	Senior Manager	India	7/4/2024	Non US Tax	Review of the consolidated slide deck shared by EY US capturing the tax implications on the alternatives in India, Vietnam, and Japan and providing our comments thereon.	0.20	683.00	136.60
Prabhu,Nilesh	Senior	India	7/4/2024	Non US Tax	Initial review of the India Transfer Pricing Compliance memo and updating of the memo as required from local regulatory compliance requirements	3.20	415.00	1,328.00
Hammon,David Lane	Manager	United States	7/4/2024	Non US Tax	Correspondences concerning auditor appointment as well as liquidation compliance requirements for the FTX Nigeria entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/4/2024	Non US Tax	Review of financial data needed to complete the tax analysis for the FTX Seychelles entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/4/2024	Non US Tax	Correspondences concerning the transition package for the purchaser of the entities sold as a part of the FTX Europe sale.	2.90	551.00	1,597.90
Hammon,David Lane	Manager	United States	7/4/2024	Non US Tax	Review of transfer pricing requirements for the FTX Hong Kong and Singapore entities.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	7/4/2024	Non US Tax	Correspondences regarding status/next steps required to address the outstanding tax/statutory reporting compliance obligations of the FTX Singapore entities.	0.80	551.00	440.80
Huang,Ricki	Senior	United States	7/4/2024	US Income Tax	Reviewing Client TB account mapping to EY standard chart of accounts for workbook to be imported into the tax software -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/4/2024	US Income Tax	Reviewing Client TB account mapping to EY standard chart of accounts for workbook to be imported into the tax software -2	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/4/2024	US Income Tax	Reviewing Client TB account mapping to EY standard chart of accounts for workbook to be imported into the tax software -3	2.00	415.00	830.00
Suzuki,Jason	Senior Manager	Japan	7/4/2024	Non US Tax	Conference call with EY India A.Chachan to download tax information for transition EY Attendees: A. Chachan, J. Suzuki	1.10	683.00	751.30
Chachan,Aparajita	Senior	India	7/4/2024	Non US Tax	Conference call with EY India A.Chachan to download tax information for transition EY Attendees: A. Chachan, J. Suzuki	1.10	415.00	456.50
Suzuki,Jason	Senior Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK Board of Directors meeting EY Attendees: J. Suzuki Other Attendees: S. Melamed (FTX), K. Takahashi (FTX), B. Spitz (FTX),	0.20	683.00	136.60
Sakaguchi,Masato	Senior	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare for review of Quoine PTE tax return EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.40	415.00	166.00
Mizutani,Rie	Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare for review of Quoine PTE tax return EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.40	551.00	220.40
Ashihara,Kae	Staff	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare for review of Quoine PTE tax return EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.40	236.00	94.40
Mizutani,Rie	Manager	Japan	7/4/2024	Non US Tax	Meeting to review finance function monthly closing working files with purchaser for transition planning EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: N. Miyazaki (BF), M. Miyazaki (BF), R. Sasaki (BF), M. Kagimoto (FTX Japan), K. Nakamura (FTX Japan), K. Takahashi (FTX),	1.00	551.00	551.00
Suzuki,Jason	Senior Manager	Japan	7/4/2024	Non US Tax	Meeting to plan work items in preparation for purchase of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	7/4/2024	Non US Tax	Meeting to prepare for review of Quoine PTE tax return EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to review finance function monthly closing working files with purchaser for transition planning EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: N. Miyazaki (BF), M. Miyazaki (BF), R. Sasaki (BF), M. Kagimoto (FTX Japan), K. Nakamura (FTX Japan), K. Takahashi (FTX),	1.00	683.00	683.00
Ashihara,Kae	Staff	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to plan work items in preparation for purchase of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	236.00	188.80
Mizutani,Rie	Manager	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to plan work items in preparation for purchase of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	551.00	440.80
Sakaguchi,Masato	Senior	Japan	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to plan work items in preparation for purchase of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	415.00	332.00
Sakaguchi,Masato	Senior	Japan	7/4/2024	Value Added Tax	Meeting to review finance function monthly closing working files with purchaser for transition planning EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: N. Miyazaki (BF), M. Miyazaki (BF), R. Sasaki (BF), M. Kagimoto (FTX Japan), K. Nakamura (FTX Japan), K. Takahashi (FTX),	1.00	415.00	415.00
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	MORs review	0.70	866.00	606.20
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the email prepared by V.Bouza (EY) regarding the list of outstanding and filed returns for the workstream "Indirect tax" to be shared with central team	0.30	866.00	259.80

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bruns,Alexander	Senior Manager	Germany	7/5/2024	Non US Tax	Secondary review of the transition package (summary of outstanding and submitted filings).	0.50	683.00	341.50
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/5/2024	Non US Tax	FTX Europe / Securities dealer registration: review final F/S22 as well as if FTXE does qualify as SD, Information mail to Client, Summary of Analysis	1.00	683.00	683.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Upon receiving the necessary information, we proceed to dispatch all relevant entries according to agreements and releases, for the interim closing of June 2024.	3.90	236.00	920.40
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Transition for sold entities : emails responses regarding filings outstanding to the central team	0.40	551.00	220.40
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Equity reconciliation between 2023 and 2024	1.50	551.00	826.50
Suzuki,Jason	Senior Manager	Japan	7/5/2024	Non US Tax	Invoicing for consulting firm of Quoine India	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for June_1	2.60	551.00	1,432.60
Mizutani,Rie	Manager	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	CAR calculations and case-specific simulations after IC settlement	2.80	551.00	1,542.80
Sakaguchi,Masato	Senior	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Response to requests of BS and CAR prep based on intercompany balance settlement	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Response to requests of BS and CAR prep based on intercompany balance settlement_2	1.10	415.00	456.50
Sakaguchi,Masato	Senior	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Email correspondence to Fair consulting about Quoine India TDS treatment	3.00	415.00	1,245.00
Noda,Sachiho	Staff	Japan	7/5/2024	Non US Tax	Preparing the draft of the invoices from November 2023 to March 2024	1.50	236.00	354.00
Ashihara,Kae	Staff	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 4	1.60	236.00	377.60
Ashihara,Kae	Staff	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 4 for reporting JFSA	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Creation of own account ledger documents	1.10	236.00	259.60
Ashihara,Kae	Staff	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. AP input for July 9 Paymentrequest_1	2.10	236.00	495.60
Nayak,Manasa	Senior Manager	India	7/5/2024	Non US Tax	Executive review of the India Transfer Pricing Compliance memo and updating of the memo as required from local regulatory compliance requirements	1.10	683.00	751.30
Goyal,Rahul	Senior	India	7/5/2024	Non US Tax	Preliminary review of the India Transfer Pricing Compliance memo and updating of the memo as required from local regulatory compliance requirements	2.20	415.00	913.00
Ijuin,Ayane	Staff	Japan	7/5/2024	Transfer Pricing	Prepare materials for MTG with Tricor for Quoine PTE APA work in relation to Japan-Singapore Bilateral APA support for FTX Japan KK	3.40	236.00	802.40
Sangster,Mark	Senior	BBC Region	7/5/2024	Non US Tax	Responding to prime team regarding CbCR documents client needs to complete for Bahamas, BVI, Cayman	0.70	415.00	290.50
Dubroff,Andy	Managing Director	United States	7/5/2024	Tax Advisory	Discussions with D Bailey and J Blank and analysis re: tax treatment of FTX's bankruptcy discharge from the full amount its obligations to return crypto to customers (based on the FMV on discharge date)	1.00	814.00	814.00
Huang,Ricki	Senior	United States	7/5/2024	US Income Tax	Draft the list of the open items to be requested from the client from all the tb mapping for correct return output	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/5/2024	US Income Tax	Saved down the client response and analyze it against the original tax adjustments for return preparation	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/5/2024	US Income Tax	Review the pivot table for tax software import	2.00	415.00	830.00
Sakaguchi,Masato	Senior	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare analysis crypto calculation report EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), K. Nakamura (FTX Japan),	1.00	415.00	415.00
Mizutani,Rie	Manager	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss preparation of daily business's own ledger EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	551.00	551.00
Mizutani,Rie	Manager	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare analysis crypto calculation report EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), K. Nakamura (FTX Japan),	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	7/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss preparation of daily business's own ledger EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	415.00	415.00
Ashihara,Kae	Staff	Japan	7/5/2024	Non US Tax	Meeting to discuss preparation of daily business's own ledger EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	236.00	236.00
Suzuki,Jason	Senior Manager	Japan	7/5/2024	Non US Tax	Meeting to discuss preparation of daily business's own ledger EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	683.00	683.00
Koch,Markus	Managing Director	Switzerland/Lichtenstein	7/5/2024	Non US Tax	FTX Europe AG: discussing the final FS 22 as well as possible tax impacts regarding the tax return 22 EY Attendees: D. Vasic, M. Koch, C. Schwarzwlder	1.00	814.00	814.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/5/2024	Non US Tax	FTX Europe AG: discussing the final FS 22 as well as possible tax impacts regarding the tax return 22 EY Attendees: D. Vasic, M. Koch, C. Schwarzwlder	1.00	236.00	236.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/5/2024	Non US Tax	FTX Europe AG: discussing the final FS 22 as well as possible tax impacts regarding the tax return 22 EY Attendees: D. Vasic, M. Koch, C. Schwarzwlder	1.00	683.00	683.00
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/5/2024	Non US Tax	FTX Europe / Securities dealer registration: Call with Mr. Giovanoli to discuss next steps / treatment of FTX EU EY Attendees: C. Schwarzwlder Other Attendees: A. Giovanoli (Matrixs),	0.50	683.00	341.50
Neziroski,David	Associate	United States	7/5/2024	Fee/Employment Applications	Draft email to G. Williams (LRC) regarding objection filed for FTX	0.10	365.00	36.50
Neziroski,David	Associate	United States	7/5/2024	Fee/Employment Applications	Review Objection filed on Omnibus objections for FTX	0.10	365.00	36.50
Huang,Ricki	Senior	United States	7/6/2024	US Income Tax	Review the tax return presentation in the software to ensure correct import of all the tax returns -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/6/2024	US Income Tax	Review the tax return presentation in the software to ensure correct import of all the tax returns -2	2.00	415.00	830.00
Houareau,Tina	Senior	Seychelles	7/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Devising of Summary and Cautionary advise for both options to be proffered for the tax residency declaration of the client in question	1.50	415.00	622.50
Bailey,Doug	Partner/Principal	United States	7/7/2024	US Income Tax	Meeting to discuss allocation of trust income and other reporting considerations in advance of group call EY Attendees: T. Shea, D. Bailey Other Attendees: D. Hariton (Sullivan and Cromwell),	0.80	866.00	692.80
Shea JR,Thomas M	Partner/Principal	United States	7/7/2024	US Income Tax	Prepare for 7/7 call with Sullivan & Cromwell re: trust income and other reporting considerations	0.60	866.00	519.60
Huang,Ricki	Senior	United States	7/7/2024	US Income Tax	Review the journal entries for the tax adjustments -1	2.00	415.00	830.00
Huang,Ricki	Senior	United States	7/7/2024	US Income Tax	Review the journal entries for the tax adjustments -2	2.00	415.00	830.00
Shea JR,Thomas M	Partner/Principal	United States	7/7/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss allocation of trust income and other reporting considerations in advance of group call EY Attendees: T. Shea, D. Bailey Other Attendees: D. Hariton (Sullivan and Cromwell),	0.80	866.00	692.80
Choudary,Hira	Staff	United States	7/8/2024	Project Management Office Transition	Worked on status reporting package for July	3.20	236.00	755.20
Yu,Fei	Senior	United States	7/8/2024	US Income Tax	Update return and clear errors	1.30	415.00	539.50
Haas,Zach	Senior Manager	United States	7/8/2024	US Income Tax	Foreign entity Workpaper review	2.00	683.00	1,366.00
Bote,Justin	Senior	United States	7/8/2024	US Income Tax	Updating for comments on F1065 return (foreign forms)	0.80	415.00	332.00
Oyetunde,Oyebode	Manager	United States	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of Zubr June 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.20	551.00	661.20
Oyetunde,Oyebode	Manager	United States	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX EMEA June 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.10	551.00	606.10
Oyetunde,Oyebode	Manager	United States	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Europe AG June 2024 MORs	1.00	551.00	551.00
Oyetunde,Oyebode	Manager	United States	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Crypto services June 2024 MOR and drafting of the email for approval to Juerg and RLKS	1.20	551.00	661.20
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : I completed the revisions to the report after review of V. Bouza (EY) and established the Financial Statements as requested.	3.70	236.00	873.20
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Provided a DRAFT of the interim Financial Statements as at 30.06.2024	0.30	236.00	70.80
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Bookkeeping review as at 30.06.2024	0.80	551.00	440.80
Bost,Anne	Managing Director	United States	7/8/2024	Transfer Pricing	Review preliminary draft of the 9100 relief request	1.30	814.00	1,058.20
Bost,Anne	Managing Director	United States	7/8/2024	Transfer Pricing	Review draft cber forms	1.10	814.00	895.40
Bost,Anne	Managing Director	United States	7/8/2024	Transfer Pricing	Review options regarding token loans	2.60	814.00	2,116.40
Bost,Anne	Managing Director	United States	7/8/2024	Transfer Pricing	Review revised audited financials of cottonwood	1.40	814.00	1,139.60
Di Stefano,Giulia	Senior	United States	7/8/2024	Transfer Pricing	Edited transfer pricing compliance summary	0.40	415.00	166.00
Mizutani,Rie	Manager	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Examine issues regarding provision of services after transfer of shares	1.10	551.00	606.10
Sakaguchi,Masato	Senior	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review of income tax file	2.30	415.00	954.50
Sakaguchi,Masato	Senior	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review of bank files for JFSR weekly report _2	2.50	415.00	1,037.50
Sakaguchi,Masato	Senior	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Raising application of fund transfer	1.40	415.00	581.00
Noda,Sachiho	Staff	Japan	7/8/2024	Non US Tax	Reviewing invoices from November 2023 to March 2024	1.30	236.00	306.80
Ashihara,Kae	Staff	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July5	0.60	236.00	141.60
Ashihara,Kae	Staff	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July6	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July7	0.70	236.00	165.20
Ashihara,Kae	Staff	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 5 for reporting JFSA	2.40	236.00	566.40
Ashihara,Kae	Staff	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 6 for reporting JFSA	2.10	236.00	495.60
Ashihara,Kae	Staff	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 7 for reporting JFSA	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. AP input for July 9 Paymentrequest_2	2.20	236.00	519.20

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Buduguntae,Shashanka	Partner/Principal	India	7/8/2024	Non US Tax	Executive review of the changes incorporated from India tax implications and the updated slide deck shared by EY US capturing the tax implications on the alternatives in India, Vietnam, and Japan	0.80	866.00	692.80
Buduguntae,Shashanka	Partner/Principal	India	7/8/2024	Non US Tax	Executive review of the mail on the tax implications transfer of Quoine India shares by FTX Japan Holdings to a third party and its impact on the proposed distribution between FTX Japan and FTX Japan Holdings	0.20	866.00	173.20
Varma,Bharath	Manager	India	7/8/2024	Non US Tax	Research on tax implications on transfer of Quoine India shares by FTX Japan Holdings to a third party and its impact on the proposed distribution between FTX Japan and FTX Japan Holdings	2.30	551.00	1,267.30
Varma,Bharath	Manager	India	7/8/2024	Non US Tax	Preparation of mail on the India tax implications transfer of Quoine India shares by FTX Japan Holdings to a third party and its impact on the proposed distribution between FTX Japan and FTX Japan Holdings	0.40	551.00	220.40
Madrasi,Hussain	Senior Manager	India	7/8/2024	Non US Tax	Preliminary review of the changes incorporated from India tax implications and the updated slide deck shared by EY US capturing the tax implications on the alternatives in India, Vietnam, and Japan	0.30	683.00	204.90
GV,Krishna	Partner/Principal	India	7/8/2024	Non US Tax	Second level executive review of the changes incorporated from India tax implications, the updated slide deck shared by EY US capturing the tax implications on the alternatives in India, Vietnam, and Japan and the email.	0.20	866.00	173.20
Goto,Keisuke	Senior Manager	Japan	7/8/2024	Transfer Pricing	Review materials for MTG with Tricor for Quoine PTE APA work in relation to Japan-Singapore Bilateral APA support for FTX Japan KK	1.60	683.00	1,092.80
poloner,seth	Managing Director	United States	7/8/2024	Information Reporting	Review and comment on reporting example	0.20	814.00	162.80
poloner,seth	Managing Director	United States	7/8/2024	Information Reporting	Review grantor trust and other reporting regulations	1.90	814.00	1,546.60
poloner,seth	Managing Director	United States	7/8/2024	Information Reporting	Correspondence regarding information reporting	0.60	814.00	488.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/8/2024	Payroll Tax	Review of FTX employment tax notices received related to account closures and remediation issues.	1.80	683.00	1,229.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/8/2024	Payroll Tax	Follow up with FTX team on non-customer claims current listing and next steps for sample review.	0.70	683.00	478.10
Watkins,Michael	Managing Director	United States	7/8/2024	Non US Tax	Completion of independence compliance confirmation and reviewing emails relating to non-US compliance matters.	0.40	814.00	325.60
Ossanolou,Nina Shehrezade	Manager	United States	7/8/2024	Non US Tax	Sterling clarifications review and email to M. Cilia (FTX)	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	7/8/2024	Non US Tax	UAE VAT registration obligations	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	7/8/2024	Non US Tax	Review of Tricor customer analysis for HK and SGP	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	7/8/2024	Non US Tax	Review of A&M response on Seychelles type of income	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	7/8/2024	Non US Tax	Working on the stake holder reporting package for July	1.00	551.00	551.00
Ossanolou,Nina Shehrezade	Manager	United States	7/8/2024	Non US Tax	Review of BVI, Bahamas and CI required documents for setting up a primary user	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	7/8/2024	Non US Tax	TLB CS status for Analysis and Liquid and follow up	0.20	551.00	110.20
MacLean,Corrie	Senior	United States	7/8/2024	Non US Tax	Review outstanding deliverables report through 8/31 for the July stakeholder reporting package and share communication to Non-US workstream leads	3.90	415.00	1,618.50
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Correspondences regarding status updates/next steps for addressing tax matters for the upcoming court hearing for Quoine Singapore.	1.20	551.00	661.20
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Correspondences regarding the status of the annual returns for the FTX Singapore entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Correspondence regarding authorization letters needed to file the CbCR notifications for the FTX Bahamas, BVI and Cayman entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Correspondences regarding status updates/outstanding items for the FTX Europe transition package outlining the compliance obligations of the entities for the purchaser.	1.90	551.00	1,046.90
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Correspondences regarding scope of services to be provided by EY post-sale of FTX Japan KK.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Correspondences regarding potential auditors to assist with the audit of the financial statements of the FTX Nigerian entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Review of corporate secretarial compliance requirements for the FTX Seychelles entities.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	7/8/2024	Non US Tax	Review of CbCR requirements for the FTX Hong Kong and Singapore entities.	0.40	551.00	220.40
Hall,Emily Melissa	Senior	United States	7/8/2024	US State and Local Tax	Updated apportionment workpaper for revenue streams for FTX entities.	2.70	415.00	1,120.50
Sreenivas Katikireddi,Teja	Senior	United States	7/8/2024	Technology	Update the script to recalculate the cost basis for specific coins as per leadership feedback	2.90	415.00	1,203.50
Sreenivas Katikireddi,Teja	Senior	United States	7/8/2024	Technology	Validate the accuracy of the calculation for a subset of the data	2.20	415.00	913.00
Gorman,Doug	Manager	United States	7/8/2024	Technology	Review new crypto trading report provided by external team to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug	Manager	United States	7/8/2024	Technology	Update understanding documentation for new crypto trading report provided by external team to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.80	551.00	1,542.80
Gorman,Doug	Manager	United States	7/8/2024	Technology	Socialize and confirm activity from new crypto trading report provided by external team to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.60	551.00	881.60
Yeom,Sunny	Senior	United States	7/8/2024	Technology	Updated the SQL query to populate with the complete set of coin data into Power BI visualization	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	7/8/2024	Technology	Updated the SQL query to separate out certain coins	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	7/8/2024	Technology	Communicated and provided PostPetitionAnalysis - v1.2 (SOL) version	0.30	415.00	124.50
Porto,Michael	Senior Manager	United States	7/8/2024	Technology	Previous month's work coding review - SQL Fills	1.90	683.00	1,297.70
Porto,Michael	Senior Manager	United States	7/8/2024	Technology	Previous month's work coding review - Coin Review	3.90	683.00	2,663.70
Chen,Zhu En	Staff	United States	7/8/2024	US International Tax	Preparing draft workpapers	2.70	236.00	637.20
Dubroff,Andy	Managing Director	United States	7/8/2024	Tax Advisory	Review case law on bankruptcy discharge of obligations	1.50	814.00	1,221.00
Dubroff,Andy	Managing Director	United States	7/8/2024	Tax Advisory	Discussions w/Blank and analysis re: tax benefit principles	2.00	814.00	1,628.00
Cushner,Sam	Manager	United States	7/8/2024	US International Tax	FTX Japan KK - potential sale and inclusions - research	1.50	551.00	826.50
Cushner,Sam	Manager	United States	7/8/2024	US International Tax	Research issues around potential PTEP account	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/8/2024	US International Tax	Bankruptcy expense allocations to various entities	0.70	551.00	385.70
Cushner,Sam	Manager	United States	7/8/2024	US International Tax	Review form for FTX Hong Kong Ltd	0.80	551.00	440.80
Cushner,Sam	Manager	United States	7/8/2024	US International Tax	Review form for FTX Malta Holdings Ltd	0.70	551.00	385.70
Mensah,Josephine	Staff	United States	7/8/2024	US Income Tax	FTX Compliance - Updating comments for Proforma returns prepped	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	7/8/2024	US Income Tax	FTX Compliance - Reviewing Q3 estimates workpapers prep	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	7/8/2024	US Income Tax	FTX Compliance - Preparing workpaper for newly available PBC	2.00	236.00	472.00
Liu,Ke	Senior	United States	7/8/2024	US International Tax	Review/update workpaper and 5471 form for FTX Digital Holdings (Singapore) per manager's comments	2.60	415.00	1,079.00
Liu,Ke	Senior	United States	7/8/2024	US International Tax	Update 5471 Sch E-1 for FTX Trading GMBH per manager's comments	0.40	415.00	166.00
Lovelace,Lauren	Partner/Principal	United States	7/8/2024	US International Tax	Regrouping on status of data collection completion for population of foreign entities being included in the tax return for the tax year ended 10/31/2023	2.60	866.00	2,251.60
Zhuo,Melody	Staff	United States	7/8/2024	US International Tax	FTX International Tax Compliance client data review	2.80	236.00	660.80
Zhuo,Melody	Staff	United States	7/8/2024	US International Tax	FTX International Tax Compliance client data analysis	3.20	236.00	755.20
Bailey,Doug	Partner/Principal	United States	7/8/2024	Tax Advisory	Matters of tax related to the implementation of the FTX Bankruptcy Plan.	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	7/8/2024	Tax Advisory	Implementation of the FTX Bankruptcy Plan involves various tax matters.	3.20	866.00	2,771.20
Braun,Avi	Staff	United States	7/8/2024	US International Tax	FTX International Tax Compliance return update	3.00	236.00	708.00
Katelas,Andreas	Manager	United States	7/8/2024	US International Tax	Consider foreign tax implications with respect to sale of Quoine entities	2.20	551.00	1,212.20
Scott,James	Client Serving Contractor JS	United States	7/8/2024	Non US Tax	Review of local compliance implications of potential dispositions Asia and Europe	1.10	600.00	660.00
Berman,Jake	Senior Manager	United States	7/8/2024	US Income Tax	Reviewing blockfolio tax return workbook for 10/31/23	1.40	683.00	956.20
Berman,Jake	Senior Manager	United States	7/8/2024	US Income Tax	Reviewing digital asset analysis provided by tax technology team for 10/31/23 tax year	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	7/8/2024	US Income Tax	Drafting responses to questions regarding FTX Bahamas	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	7/8/2024	Non-Working Travel (billed at 50% of rates)	Travel from New York, NY to Charlotte, NC for digital asset meetings	2.90	341.50	990.35
Massengill,Clint	Managing Director	United States	7/8/2024	US Income Tax	Research regulations under IRC sections 671-679	3.50	814.00	2,849.00
Massengill,Clint	Managing Director	United States	7/8/2024	US Income Tax	Review trust income hypothetical analysis from Doug Bailey	1.10	814.00	895.40
McGee,Liz	Senior Manager	United States	7/8/2024	IRS Audit Matters	Review procedural issues for foreign entities	0.90	683.00	614.70
Mistler,Brian M	Manager	United States	7/8/2024	US Income Tax	Prepare for digital asset call	1.20	551.00	661.20
Mistler,Brian M	Manager	United States	7/8/2024	US Income Tax	Legal entity allocation summary	1.60	551.00	881.60
Mistler,Brian M	Manager	United States	7/8/2024	US Income Tax	Continue working on legal entity allocation summary	2.80	551.00	1,542.80
Mistler,Brian M	Manager	United States	7/8/2024	US Income Tax	Correspondence re: State and local tax issues	0.40	551.00	220.40
Mistler,Brian M	Manager	United States	7/8/2024	US Income Tax	Correspondence re: tax return strategy	0.20	551.00	110.20
Shea JR,Thomas M	Partner/Principal	United States	7/8/2024	US Income Tax	Review of draft hypothetical trust reporting scenario and written internal correspondence	0.90	866.00	779.40
Huang,Ricki	Senior	United States	7/8/2024	US Income Tax	Put together tax journal entries in the tax software in batch one entity as an example for the team to follow to ensure consistency in journal entries	2.00	415.00	830.00
Huang,Ricki	Senior	United States	7/8/2024	US Income Tax	Review the tax journal entries entered in the software for the first batch of the returns	2.00	415.00	830.00
Bailey,Doug	Partner/Principal	United States	7/8/2024	Tax Advisory	Tax considerations linked to the FTX Bankruptcy Plan implementation.	1.50	866.00	1,299.00
Bailey,Doug	Partner/Principal	United States	7/8/2024	US Income Tax	Discussing alternatives for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, D. Bailey, S. Poloner, T. Ferris, L. Lovelace	1.00	866.00	866.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ferris,Tara	Partner/Principal	United States	7/8/2024	US International Tax	Discussing alternatives for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, D. Bailey, S. Poloner, T. Ferris, L. Lovelace	1.00	866.00	866.00
Lovelace,Lauren	Partner/Principal	United States	7/8/2024	US Income Tax	Discussing alternatives for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, D. Bailey, S. Poloner, T. Ferris, L. Lovelace	1.00	866.00	866.00
Shea JR,Thomas M	Partner/Principal	United States	7/8/2024	Transfer Pricing	Discussing alternatives for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, D. Bailey, S. Poloner, T. Ferris, L. Lovelace	1.00	866.00	866.00
Poloner,Seth	Managing Director	United States	7/8/2024	Project Management Office Transition	Discussing alternatives for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, D. Bailey, S. Poloner, T. Ferris, L. Lovelace	1.00	814.00	814.00
Tong,Chia-Hui	Senior Manager	United States	7/8/2024	Project Management Office Transition	Meeting to discuss the second interim filing EY Attendees: C. Ancona, C. Tong, D. Neziroski	0.40	683.00	273.20
Neziroski,David	Associate	United States	7/8/2024	Fee/Employment Applications	Meeting to discuss the second interim filing EY Attendees: C. Ancona, C. Tong, D. Neziroski	0.40	365.00	146.00
Massengill,Clint	Managing Director	United States	7/8/2024	Non US Tax	Discussing alternatives for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, D. Bailey, S. Poloner, T. Ferris, L. Lovelace	1.00	814.00	814.00
Buduguntae,Shashanka	Partner/Principal	India	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion on the research points on transfer of Quoine India shares by FTX Japan Holdings to a third party. EY Attendees: B. Bharath, S. Buduguntae	0.80	866.00	692.80
Asim,Malik Umer	Senior	United States	7/8/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the monthly MOR's completion status. EY Attendees: M. Asim, O. Oyetunde	0.50	415.00	207.50
Oyetunde,Oyebode	Manager	United States	7/8/2024	Non US Tax	Meeting to discuss the monthly MOR's completion status. EY Attendees: M. Asim, O. Oyetunde	0.50	551.00	275.50
B,Bharath	Senior	India	7/8/2024	Tax Advisory	Discussion on the research points on transfer of Quoine India shares by FTX Japan Holdings to a third party. EY Attendees: B. Bharath, S. Buduguntae	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	7/8/2024	Information Reporting	Meeting to discuss the second interim filing EY Attendees: C. Ancona, C. Tong, D. Neziroski	0.40	415.00	166.00
Ancona,Christopher	Senior	United States	7/8/2024	Project Management Office Transition	Edits to the Information Withholding & Reporting run book for latest workstream updates	1.10	415.00	456.50
Ancona,Christopher	Senior	United States	7/8/2024	Project Management Office Transition	Preparation of slide deck materials regarding engagement project status for tax workstreams	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	7/8/2024	Project Management Office Transition	Review and edits to key performance indicator excel workbook for compliance deliverables	1.70	415.00	705.50
Ancona,Christopher	Senior	United States	7/8/2024	Project Management Office Transition	Follow up with tax workstreams regarding open items related to tax project status	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	7/8/2024	Project Management Office Transition	Correspondence with EY foreign workstreams regarding open items related to tax deliverables	0.80	415.00	332.00
Tong,Chia-Hui	Senior Manager	United States	7/8/2024	Project Management Office Transition	Prepare talk points on status of tax deliverables and on open items that require input for touch point with FTX CFO and FTX CAO	0.90	683.00	614.70
Tong,Chia-Hui	Senior Manager	United States	7/8/2024	Project Management Office Transition	Review activity tracker and runbook for open items and validate completed items	0.70	683.00	478.10
Yang,Rachel Sim	Senior Manager	United States	7/8/2024	US International Tax	Tax adjustments review	2.00	683.00	1,366.00
Zhu,Philip	Senior	United States	7/8/2024	US International Tax	Reviewed dormant 8858	1.50	415.00	622.50
Neziroski,David	Associate	United States	7/8/2024	Fee/Employment Applications	Calls With G. Williams (LCR) regarding amended October fee application	0.70	365.00	255.50
Choudary,Hira	Staff	United States	7/9/2024	Project Management Office Transition	Continued to work on status reporting package for July	2.60	236.00	613.60
Bote,Justin	Senior	United States	7/9/2024	US Income Tax	Additional updates for comments on F1065 return (7/9)	1.00	415.00	415.00
Oyetunde,Oyebode	Manager	United States	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Germany to provide necessary documents to include in the transition package	1.10	551.00	606.10
Hernandez,Nancy I.	Senior Manager	United States	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of status updates for Germany and Switzerland deliverables.	0.50	683.00	341.50
Asim,Malik Umer	Senior	United States	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination of FTX Europe Sale Transition Packages	0.50	415.00	207.50
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/9/2024	Non US Tax	FTX Europe AG: preparation of tax return 2022	3.00	236.00	708.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/9/2024	Non US Tax	FTX Europe AG: further preparation of tax return 2022	2.00	236.00	472.00
Billings,Phoebe	Manager	United States	7/9/2024	Transfer Pricing	Updating country-by-country report for 2022 based on ITS entity listing details and mapping financial statements to financial data categories	3.30	551.00	1,818.30
Billings,Phoebe	Manager	United States	7/9/2024	Transfer Pricing	Preparation of 2023 country-by-country reporting entity scope and gathering relevant financial data required	1.00	551.00	551.00
Bost,Anne	Managing Director	United States	7/9/2024	Transfer Pricing	Review issues related to foreign entities	3.20	814.00	2,604.80
Bost,Anne	Managing Director	United States	7/9/2024	Transfer Pricing	Review analysis regarding loans	1.80	814.00	1,465.20
Di Stefano,Giulia	Senior	United States	7/9/2024	Transfer Pricing	Continued editing transfer pricing compliance summary	1.70	415.00	705.50



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki,Jason	Senior Manager	Japan	7/9/2024	Non US Tax	Quoine PTE tax return finalization, review signoff from management_2	2.00	683.00	1,366.00
Suzuki,Jason	Senior Manager	Japan	7/9/2024	Non US Tax	Preparation of transition planning materials for finance function of FTX Japan KK	2.50	683.00	1,707.50
Mizutani,Rie	Manager	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Catch-up with the status of Quoine PTE tax return finalization for the year ended March 2021	0.90	551.00	495.90
Mizutani,Rie	Manager	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of procedures for own ledger_1	2.70	551.00	1,487.70
Sakaguchi,Masato	Senior	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review of Quoine PTE monthly closing	2.80	415.00	1,162.00
Sakaguchi,Masato	Senior	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare monthly closing of FTX Japan HD	1.20	415.00	498.00
Sakaguchi,Masato	Senior	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare and submit payment tracker file and payment request (2)	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Prepare and submit payment tracker file and payment request_3	2.00	415.00	830.00
Ashihara,Kae	Staff	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 8	3.90	236.00	920.40
Ashihara,Kae	Staff	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 8 for reporting JFSA	3.90	236.00	920.40
Buduguntae,Shashanka	Partner/Principal	India	7/9/2024	Non US Tax	Response to mail on the follow-up query from EY US regarding the India tax implications on distribution of Quoine India shares by FTX Japan to FTX Japan Holdings	0.30	866.00	259.80
Buduguntae,Shashanka	Partner/Principal	India	7/9/2024	Non US Tax	Executive review of the computation and mail on the quantification of the India tax impact in case of distribution of Quoine India shares by FTX Japan to FTX Japan Holdings for Nil consideration	0.40	866.00	346.40
Varma,Bharath	Manager	India	7/9/2024	Non US Tax	Preparation of computation and mail quantifying the India tax impact in case of distribution of Quoine India shares by FTX Japan to FTX Japan Holdings for Nil consideration	0.60	551.00	330.60
Goto,Keisuke	Senior Manager	Japan	7/9/2024	Transfer Pricing	Prepare for the MTG with Tricor for Quoine PTE APA work in relation to Japan-Singapore Bilateral APA support for FTX Japan KK	1.90	683.00	1,297.70
poloner,seth	Managing Director	United States	7/9/2024	Information Reporting	Information reporting research	0.90	814.00	732.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/9/2024	Payroll Tax	Distribution of FTX tax mail received to relevant tax groups.	0.40	683.00	273.20
Short,Victoria	Manager	United States	7/9/2024	Payroll Tax	Review new notices and correspondence relating to payroll tax accounts	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	7/9/2024	Non US Tax	Working on SRP deliverables for ACR and IND	1.70	551.00	936.70
Ossanolou,Nina Shehrezade	Manager	United States	7/9/2024	Non US Tax	Draft Email to Jim for Mary on Seychelles tax liabilities and risks	1.10	551.00	606.10
MacLean,Corrie	Senior	United States	7/9/2024	Non US Tax	Prepare communications to local teams regarding status updates for July stakeholder reporting package deliverables	2.80	415.00	1,162.00
Engelbrecht, Kevin	Senior Manager	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Dugas,Annie	Manager	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Dugas, Tara	Senior	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Bastienne,Oliver	Partner/Principal	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	866.00	259.80
Ramakalawan, Rachel	Staff	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	236.00	70.80
Houareau,Tina	Senior	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences regarding the tax/accounting support to be provided by EY post-sale of FTX Japan KK.	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences with leadership on status updates/next steps for addressing open items concerning tax/statutory reporting compliance for the FTX foreign entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences concerning status updates on the court hearing regarding Quoine Singapore's tax issues.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences concerning open items for the FTX Europe transition package outline compliance obligations of the sold entities for the purchaser.	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Review of the draft authorization required to file the CbCR notifications for the FTX Bahamian entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences regarding tax compliance obligations for the FTX Seychelles entities.	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences regarding the status of the FY22 amended tax return for FTX Japan KK.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences regarding potential tax implications for the proposed Japan sale.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences concerning the status/next steps for preparing/filing the annual returns for the FTX Singapore entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Correspondences regarding open/items next steps for completing the CbCR summary for the FTX foreign entities.	0.70	551.00	385.70
Louie,Alexis P	Staff	United States	7/9/2024	US State and Local Tax	Drafted annual report resubmission instructions for the US Virgin Islands for FTX entity.	0.90	236.00	212.40
Hall,Emily Melissa	Senior	United States	7/9/2024	US State and Local Tax	Sent email to V. Huang (EY) concerning US Virgin Islands amended annual report.	0.40	415.00	166.00
Hall,Emily Melissa	Senior	United States	7/9/2024	US State and Local Tax	Conducted state research concerning tax technical matter for FTX entity.	2.60	415.00	1,079.00
Huang,Vanesa	Senior	United States	7/9/2024	US State and Local Tax	Review Virgin Island feedback and sent instructions to A. Louis for processing.	1.10	415.00	456.50
Huang,Vanesa	Senior	United States	7/9/2024	US State and Local Tax	Review California annual report for FTX entity.	0.40	415.00	166.00
Huang,Vanesa	Senior	United States	7/9/2024	US State and Local Tax	Review updated Virgin Islands amended annual report.	0.60	415.00	249.00
Sreenivas Katikireddi,Teja	Senior	United States	7/9/2024	Technology	Prepare summarized Power BI view for team members without database access	3.30	415.00	1,369.50
Gorman,Doug	Manager	United States	7/9/2024	Technology	Format and upload data to SQL database for new crypto trading report provided by external team to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/9/2024	Technology	Research and impact analysis of additional data issues to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.80	551.00	991.80
Yeom,Sunny	Senior	United States	7/9/2024	Technology	Continued the reconciliation between the Power BI visualization and the SQL query	3.90	415.00	1,618.50
Yeom,Sunny	Senior	United States	7/9/2024	Technology	Status update on Microsoft Teams	0.10	415.00	41.50
Porto,Michael	Senior Manager	United States	7/9/2024	Technology	Code review of module 1 of the SQL Pipeline.	3.30	683.00	2,253.90
Porto,Michael	Senior Manager	United States	7/9/2024	Technology	Analyze power BI dashboard of corresponding Fills Data.	3.60	683.00	2,458.80
Porto,Michael	Senior Manager	United States	7/9/2024	Technology	Code review of module 2 of the SQL Pipeline.	2.00	683.00	1,366.00
Porto,Michael	Senior Manager	United States	7/9/2024	Technology	Code review of module 3 of the SQL Pipeline.	3.50	683.00	2,390.50
Espley-Ault,Olivia	Senior Manager	BBC Region	7/9/2024	Non US Tax	Review and edit draft Bahamas CbCr access letter and send to M Sangster with changes.	0.40	683.00	273.20
Sangster,Mark	Senior	BBC Region	7/9/2024	Non US Tax	Preparing draft Bahamas CbCR letter for client / sending to prime team	0.80	415.00	332.00
Cushner,Sam	Manager	United States	7/9/2024	US International Tax	Continue review of Bankruptcy expense allocations to various entities	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/9/2024	US International Tax	Review form for Golden Compass Dynamics Ltd	0.80	551.00	440.80
Cushner,Sam	Manager	United States	7/9/2024	US International Tax	Review form for West Innovative Barista Ltd	0.90	551.00	495.90
Cushner,Sam	Manager	United States	7/9/2024	US International Tax	Review form for FTX Japan Services KK	0.70	551.00	385.70
Lammey,Caitlin	Senior	United States	7/9/2024	US International Tax	Updating FTX Workpapers	1.80	415.00	747.00
Mensah,Josephine	Staff	United States	7/9/2024	US Income Tax	FTX Compliance - Updating Q3 Estimates with review comments	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	7/9/2024	US International Tax	FTX Compliance - self review workpaper prepared	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/9/2024	US Income Tax	FTX Compliance - Preparing workpaper for updated PBC list	3.00	236.00	708.00
Liu,Ke	Senior	United States	7/9/2024	US International Tax	Check trial balance for four new assigned entities and identify anything is incomplete or need to be confirmed with client	0.60	415.00	249.00
Lovelace,Lauren	Partner/Principal	United States	7/9/2024	US International Tax	Considering potential for tax exposure of FTX Seychelles in Seychelles based on limited financial statement data available	2.10	866.00	1,818.60
Zhuo,Melody	Staff	United States	7/9/2024	US International Tax	FTX International Tax Compliance team delegation	2.00	236.00	472.00



**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Staff	United States	7/9/2024	US International Tax	FTX International Tax Compliance team technical issue tracking	3.60	236.00	849.60
Braun,Avi	Staff	United States	7/9/2024	US International Tax	FTX ITTS return update	2.20	236.00	519.20
Katelas,Andreas	Manager	United States	7/9/2024	US International Tax	Update deck based on responses from local teams regarding sale of Quoine entities	1.70	551.00	936.70
Scott,James	Client Serving Contractor JS	United States	7/9/2024	Non US Tax	Review of country by country local jurisdiction filing requirements document related to FY22	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	United States	7/9/2024	Non US Tax	Review of tax considerations related to planned non-US disposition	0.70	600.00	420.00
Scott,James	Client Serving Contractor JS	United States	7/9/2024	US Income Tax	Review of Seychelles and Bahamas local tax compliance requirements from local service providers	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	7/9/2024	Non US Tax	Analysis of federal tax considerations relating to liquidating trust	0.70	600.00	420.00
Berman,Jake	Senior Manager	United States	7/9/2024	US Income Tax	Reviewing digital asset analysis after updates made by tax technology team	1.80	683.00	1,229.40
Berman,Jake	Senior Manager	United States	7/9/2024	US Income Tax	Drafting the start of the WRS eliminations workbook for preparation of 10/31/23 tax return	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	7/9/2024	US Income Tax	Reviewing Q3 2023 estimated tax calculations	0.30	683.00	204.90
Massengill,Clint	Managing Director	United States	7/9/2024	US Income Tax	Continued research of regulations under IRC sections 671-679	0.70	814.00	569.80
Mistler,Brian M	Manager	United States	7/9/2024	US Income Tax	Updates to digital asset gain/loss calculations	2.80	551.00	1,542.80
Shea JR,Thomas M	Partner/Principal	United States	7/9/2024	US Income Tax	Further internal correspondence re: trust tax matters and reporting considerations	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	United States	7/9/2024	US Income Tax	Prep for follow-up from all-hands meeting re: trust allocation and reporting matters	0.90	866.00	779.40
Shea JR,Thomas M	Partner/Principal	United States	7/9/2024	US Income Tax	Follow-ups from meeting with subject matter resources	0.60	866.00	519.60
Huang,Ricki	Senior	United States	7/9/2024	US Income Tax	Review the fixed asset schedule done by other team for the dep. Expense entries	2.00	415.00	830.00
Bailey,Doug	Partner/Principal	United States	7/9/2024	Tax Advisory	The implementation of the FTX Bankruptcy Plan includes tax-related matters.	3.20	866.00	2,771.20
Bailey,Doug	Partner/Principal	United States	7/9/2024	Tax Advisory	Tax issues connected to the implementation of the FTX Bankruptcy Plan.	2.70	866.00	2,338.20
Bailey,Doug	Partner/Principal	United States	7/9/2024	Technology	In-person meeting to review in detail the digital asset gain / (loss) calculations for 2023 and forecast 2024 EY Attendees: T. Shea, B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, M. Porto	3.00	866.00	2,598.00
Bailey,Doug	Partner/Principal	United States	7/9/2024	US State and Local Tax	7/9/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, D. Bailey, W. Bieganski, V. Huang, M. Musano, Y. Sun	0.50	866.00	433.00
Berman,Jake	Senior Manager	United States	7/9/2024	Technology	In-person meeting to review in detail the digital asset gain / (loss) calculations for 2023 and forecast 2024 EY Attendees: T. Shea, B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, M. Porto	3.00	683.00	2,049.00
Porto,Michael	Senior Manager	United States	7/9/2024	US Income Tax	In-person meeting to review in detail the digital asset gain / (loss) calculations for 2023 and forecast 2024 EY Attendees: T. Shea, B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, M. Porto	3.00	683.00	2,049.00
Shea JR,Thomas M	Partner/Principal	United States	7/9/2024	Tax Advisory	Follow-up from all-hands meeting to discuss various considerations for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, T. Ferris Other Attendees: J. Ray (FTX), K. Schultea (FTX), M. Cilia (FTX), E. Mosley (Alvarez & Marsal), S. Coverick (Alvarez & Marsal), C. Howe (Alvarez & Marsal),	1.20	866.00	1,039.20
Gorman,Doug	Manager	United States	7/9/2024	US Income Tax	In-person meeting to review in detail the digital asset gain / (loss) calculations for 2023 and forecast 2024 EY Attendees: T. Shea, B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, M. Porto	3.00	551.00	1,653.00
Mistler,Brian M	Manager	United States	7/9/2024	Technology	In-person meeting to review in detail the digital asset gain / (loss) calculations for 2023 and forecast 2024 EY Attendees: T. Shea, B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, M. Porto	3.00	551.00	1,653.00
Cavusoglu,Coskun	Partner/Principal	United States	7/9/2024	US Income Tax	In-person meeting to review in detail the digital asset gain / (loss) calculations for 2023 and forecast 2024 EY Attendees: T. Shea, B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, M. Porto	3.00	866.00	2,598.00
Massengill,Clint	Managing Director	United States	7/9/2024	US Income Tax	Meeting with subject matter resources to discuss talk points for John Ray meeting and to prepare order of discussion topics EY Attendees: C. Tong, C. Ancona, C. Massengill, J. Scott, K. Lowery, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	1.00	814.00	814.00
Scott,James	Client Serving Contractor JS	United States	7/9/2024	Project Management Office Transition	Meeting with subject matter resources to discuss talk points for John Ray meeting and to prepare order of discussion topics EY Attendees: C. Tong, C. Ancona, C. Massengill, J. Scott, K. Lowery, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX).	1.00	600.00	600.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	United States	7/9/2024	Transfer Pricing	Meeting with subject matter resources to discuss talk points for John Ray meeting and to prepare order of discussion topics EY Attendees: C. Tong, C. Ancona, C. Massengill, J. Scott, K. Lowery, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	1.00	683.00	683.00
Bruno,Hannah	Staff	United States	7/9/2024	US Income Tax	Meeting to discuss FTX VAT registration implications. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanlou, J. Marlow, H. Bruno	0.30	236.00	70.80
Shea JR,Thomas M	Partner/Principal	United States	7/9/2024	US Income Tax	Meeting with subject matter resources to discuss talk points for John Ray meeting and to prepare order of discussion topics EY Attendees: C. Tong, C. Ancona, C. Massengill, J. Scott, K. Lowery, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	1.00	866.00	866.00
Shea JR,Thomas M	Partner/Principal	United States	7/9/2024	Payroll Tax	In-person meeting to review in detail the digital asset gain / (loss) calculations for 2023 and forecast 2024 EY Attendees: T. Shea, B. Mistler, C. Cavusoglu, D. Gorman, D. Bailey, J. Berman, M. Porto	3.00	866.00	2,598.00
Lowery,Kristie L	National Partner/Principal	United States	7/9/2024	Information Reporting	Meeting with subject matter resources to discuss talk points for John Ray meeting and to prepare order of discussion topics EY Attendees: C. Tong, C. Ancona, C. Massengill, J. Scott, K. Lowery, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	1.00	1,040.00	1,040.00
Ferris,Tara	Partner/Principal	United States	7/9/2024	Value Added Tax	Meeting with subject matter resources to discuss talk points for John Ray meeting and to prepare order of discussion topics EY Attendees: C. Tong, C. Ancona, C. Massengill, J. Scott, K. Lowery, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	1.00	866.00	866.00
Gil Diez de Leon,Marta	Senior Manager	United States	7/9/2024	US Income Tax	Meeting to discuss FTX VAT registration implications. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanlou, J. Marlow, H. Bruno	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	7/9/2024	Non US Tax	Meeting to discuss FTX VAT registration implications. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanlou, J. Marlow, H. Bruno	0.30	600.00	180.00
Ossanlou,Nina Shehrezade	Manager	United States	7/9/2024	Non US Tax	Meeting to discuss FTX VAT registration implications. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanlou, J. Marlow, H. Bruno	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	7/9/2024	Value Added Tax	7/9/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	415.00	332.00
Marlow,Joe	Senior	United States	7/9/2024	US Income Tax	Meeting to discuss FTX VAT registration implications. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanlou, J. Marlow, H. Bruno	0.30	415.00	124.50
Scott,James	Client Serving Contractor JS	United States	7/9/2024	Non US Tax	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	600.00	180.00
MacLean,Corrie	Senior	United States	7/9/2024	Non US Tax	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Ossanlou,Nina Shehrezade	Manager	United States	7/9/2024	Non US Tax	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/9/2024	Non US Tax	Meeting to discuss FTX VAT registration implications. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanlou, J. Marlow, H. Bruno	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	7/9/2024	US International Tax	Meeting to discuss FTX VAT registration implications. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Leon, N. Ossanlou, J. Marlow, H. Bruno	0.30	415.00	124.50
Dubroff,Andy	Managing Director	United States	7/9/2024	US International Tax	Regroup re COD income research and analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.60	814.00	488.40
Sargent,Amy Johannah	Managing Director	United States	7/9/2024	US Income Tax	Regroup re COD income research and analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.60	814.00	488.40
Davis,Christine	Manager	United States	7/9/2024	US Income Tax	Regroup re COD income research and analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.60	551.00	330.60

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Massengill, Clint	Managing Director	United States	7/9/2024	Information Reporting	Follow-up from all-hands meeting to discuss various considerations for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, T. Ferris Other Attendees: J. Ray (FTX), K. Schultea (FTX), M. Cilia (FTX), E. Mosley (Alvarez & Marsal), S. Coverick (Alvarez & Marsal), C. Howe (Alvarez & Marsal),	1.20	814.00	976.80
Ferris, Tara	Partner/Principal	United States	7/9/2024	Non US Tax	Follow-up from all-hands meeting to discuss various considerations for trust allocation and reporting matters. EY Attendees: T. Shea, C. Massengill, T. Ferris Other Attendees: J. Ray (FTX), K. Schultea (FTX), M. Cilia (FTX), E. Mosley (Alvarez & Marsal), S. Coverick (Alvarez & Marsal), C. Howe (Alvarez & Marsal),	1.20	866.00	1,039.20
Watkins, Michael	Managing Director	United States	7/9/2024	Non US Tax	7/9/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	814.00	651.20
Hammon, David Lane	Manager	United States	7/9/2024	Non US Tax	7/9/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	551.00	440.80
Ossanlou, Nina Shehrezade	Manager	United States	7/9/2024	US International Tax	7/9/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.80	551.00	440.80
Blank, Jacob	0	United States	7/9/2024	Information Reporting	Regroup re COD income research and analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, J. Blank	0.60	-	-
Poloner, Seth	Managing Director	United States	7/9/2024	US State and Local Tax	Meeting to discuss Bahamian entity characterization. EY Attendees: S. Poloner Other Attendees: D. Hariton (Sullivan and Cromwell), J. Barlow (Baker McKenzie), A. Batter (Baker McKenzie), S. Beck (Baker McKenzie),	0.40	814.00	325.60
Huang, Vanesa	Senior	United States	7/9/2024	US State and Local Tax	7/9/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, D. Bailey, W. Bieganski, V. Huang, M. Musano, Y. Sun	0.50	415.00	207.50
Bieganski, Walter	Client Serving Contractor WB	United States	7/9/2024	US State and Local Tax	7/9/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, D. Bailey, W. Bieganski, V. Huang, M. Musano, Y. Sun	0.50	200.00	100.00
Sun, Yuchen	Senior	United States	7/9/2024	US State and Local Tax	7/9/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, D. Bailey, W. Bieganski, V. Huang, M. Musano, Y. Sun	0.50	415.00	207.50
Musano, Matthew Albert	Senior Manager	United States	7/9/2024	US State and Local Tax	7/9/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, D. Bailey, W. Bieganski, V. Huang, M. Musano, Y. Sun	0.50	683.00	341.50
Bieganski, Walter	Client Serving Contractor WB	United States	7/9/2024	US State and Local Tax	Internal call to discuss sourcing methodology for revenue stream. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
Hall, Emily Melissa	Senior	United States	7/9/2024	Tax Advisory	Internal call to discuss sourcing methodology for revenue stream. EY Attendees: E. Hall, W. Bieganski	0.50	415.00	207.50
Hall, Emily Melissa	Senior	United States	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/2024 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, D. Bailey, W. Bieganski, V. Huang, M. Musano, Y. Sun	0.50	415.00	207.50
Mizutani, Rie	Manager	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	After the sale of the shares of FTX Japan KK is completed, the auditor of bF and the auditor of FTX Japan KK will discuss the management of the accounting business of FTX Japan KK (Pre MTG). EY Attendees: R. Mizutani, Y. Kawamura, S. Narisawa	0.90	551.00	495.90
Kawamura, Yoshinobu	Senior Manager	Japan	7/9/2024	Non US Tax	After the sale of the shares of FTX Japan KK is completed, the auditor of bF and the auditor of FTX Japan KK will discuss the management of the accounting business of FTX Japan KK (Pre MTG). EY Attendees: R. Mizutani, Y. Kawamura, S. Narisawa	0.90	683.00	614.70
Suzuki, Jason	Senior Manager	Japan	7/9/2024	Non US Tax	Quoine Vietnam - capital gains tax conference call with B. Spitz and Grant Thorton EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), N. Vu (GT),	0.50	683.00	341.50
Suzuki, Jason	Senior Manager	Japan	7/9/2024	Transfer Pricing	FTX Japan KK weekly catch up conference call with Sullivan & Cromwell 2 EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.20	683.00	136.60
Hayashi, Rina	Senior	Japan	7/9/2024	Transfer Pricing	Meeting with Tricor for Quoine PTE APA work discussion in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, R. Hayashi, K. Goto, E. Matsuo, J. Nakagami	0.50	415.00	207.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Goto,Keisuke	Senior Manager	Japan	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Tricor for Quione PTE APA work discussion in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, R. Hayashi, K. Goto, E. Matsuo, J. Nakagami	0.50	683.00	341.50
Narisawa,Shiho	Manager	Japan	7/9/2024	Transfer Pricing	After the sale of the shares of FTX Japan KK is completed, the auditor of bF and the auditor of FTX Japan KK will discuss the management of the accounting business of FTX Japan KK (Pre MTG). EY Attendees: R. Mizutani, Y. Kawamura, S. Narisawa	0.90	551.00	495.90
Ijuin,Ayane	Staff	Japan	7/9/2024	US State and Local Tax	Meeting with Tricor for Quione PTE APA work discussion in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, R. Hayashi, K. Goto, E. Matsuo, J. Nakagami	0.50	236.00	118.00
Musano,Matthew Albert	Senior Manager	United States	7/9/2024	US International Tax	Internal call to discuss approach to address state notice for FTX entity. EY Attendees: E. Hall, J. Scott, J. Bowden, K. Gatt, M. Musano	0.50	683.00	341.50
Zhuo,Melody	Staff	United States	7/9/2024	US International Tax	Discuss FTX - ITS Compliance Status EY Attendees: K. Liu, M. Zhuo, S. Cushner, J. Mensah, C. Lammey, A. Braun, Z. Chen	0.40	236.00	94.40
Cushner,Sam	Manager	United States	7/9/2024	US International Tax	Discuss FTX - ITS Compliance Status EY Attendees: K. Liu, M. Zhuo, S. Cushner, J. Mensah, C. Lammey, A. Braun, Z. Chen	0.40	551.00	220.40
Mensah,Josephine	Staff	United States	7/9/2024	Transfer Pricing	Discuss FTX - ITS Compliance Status EY Attendees: K. Liu, M. Zhuo, S. Cushner, J. Mensah, C. Lammey, A. Braun, Z. Chen	0.40	236.00	94.40
Nakagami,Jun	Partner/Principal	Japan	7/9/2024	Transfer Pricing	Meeting with Tricor for Quione PTE APA work discussion in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, R. Hayashi, K. Goto, E. Matsuo, J. Nakagami	0.50	866.00	433.00
Matsuo,Eiko	Senior Manager	Japan	7/9/2024	US International Tax	Meeting with Tricor for Quione PTE APA work discussion in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, R. Hayashi, K. Goto, E. Matsuo, J. Nakagami	0.50	683.00	341.50
Liu,Ke	Senior	United States	7/9/2024	US International Tax	Discuss FTX - ITS Compliance Status EY Attendees: K. Liu, M. Zhuo, S. Cushner, J. Mensah, C. Lammey, A. Braun, Z. Chen	0.40	415.00	166.00
Lammey,Caitlin	Senior	United States	7/9/2024	US Income Tax	Discuss FTX - ITS Compliance Status EY Attendees: K. Liu, M. Zhuo, S. Cushner, J. Mensah, C. Lammey, A. Braun, Z. Chen	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	United States	7/9/2024	US State and Local Tax	Internal call to discuss approach to address state notice for FTX entity. EY Attendees: E. Hall, J. Scott, J. Bowden, K. Gatt, M. Musano	0.50	600.00	300.00
Bowden,Jamie	Managing Director	United States	7/9/2024	US State and Local Tax	Internal call to discuss approach to address state notice for FTX entity. EY Attendees: E. Hall, J. Scott, J. Bowden, K. Gatt, M. Musano	0.50	814.00	407.00
Gatt,Katie	Senior Manager	United States	7/9/2024	US International Tax	Internal call to discuss approach to address state notice for FTX entity. EY Attendees: E. Hall, J. Scott, J. Bowden, K. Gatt, M. Musano	0.50	683.00	341.50
Braun,Avi	Staff	United States	7/9/2024	US International Tax	Discuss FTX - ITS Compliance Status EY Attendees: K. Liu, M. Zhuo, S. Cushner, J. Mensah, C. Lammey, A. Braun, Z. Chen	0.40	236.00	94.40
Chen,Zhu En	Staff	United States	7/9/2024	US State and Local Tax	Discuss FTX - ITS Compliance Status EY Attendees: K. Liu, M. Zhuo, S. Cushner, J. Mensah, C. Lammey, A. Braun, Z. Chen	0.40	236.00	94.40
Hall,Emily Melissa	Senior	United States	7/9/2024	Information Reporting	Internal call to discuss approach to address state notice for FTX entity. EY Attendees: E. Hall, J. Scott, J. Bowden, K. Gatt, M. Musano	0.50	415.00	207.50
Engelbrecht, Kevin	Senior Manager	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	683.00	204.90
Faerber,Anna	Senior Manager	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	683.00	204.90
Dugas,Annie	Manager	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Dugassee, Tara	Senior	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Bastienne, Oliver	Partner/Principal	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	866.00	259.80
Ramakalawan, Rachel	Staff	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	236.00	70.80
Chang-Waye, Amanda	Manager	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Houareau, Tina	Senior	Seychelles	7/9/2024	ACR Bookkeeping/ACR Statutory Reporting	7/9/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Ancona, Christopher	Senior	United States	7/9/2024	Value Added Tax	Meeting with subject matter resources to discuss talk points for John Ray meeting and to prepare order of discussion topics EY Attendees: C. Tong, C. Ancona, C. Massengill, J. Scott, K. Lowery, T. Ferris, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX),	1.00	415.00	415.00
Ancona, Christopher	Senior	United States	7/9/2024	Project Management Office Transition	Follow up with tax workstreams for upcoming discussion with FTX leadership	0.60	415.00	249.00
Ancona, Christopher	Senior	United States	7/9/2024	Project Management Office Transition	Preparation of materials ahead of upcoming discussion with FTX leadership	1.20	415.00	498.00
Ancona, Christopher	Senior	United States	7/9/2024	Project Management Office Transition	Follow up with tax workstreams related to run book open items	0.70	415.00	290.50
Ancona, Christopher	Senior	United States	7/9/2024	Project Management Office Transition	Modifying the tax PowerBi reporting dashboards for tax workstreams to evaluate.	1.20	415.00	498.00
Ancona, Christopher	Senior	United States	7/9/2024	Project Management Office Transition	Communicating with EY tax workstreams about impending deadlines for tax compliance deliverables.	0.80	415.00	332.00
Ancona, Christopher	Senior	United States	7/9/2024	Project Management Office Transition	Further revisions to the June monthly stakeholder reporting package to include the most recent compliance deliverable updates.	1.30	415.00	539.50
Ancona, Christopher	Senior	United States	7/9/2024	Project Management Office Transition	Compiling the change control summary for June to present tax deliverable statuses to FTX leadership.	0.70	415.00	290.50
Tong, Chia-Hui	Senior Manager	United States	7/9/2024	Fee/Employment Applications	Review open questions on fee application	0.90	683.00	614.70
Tong, Chia-Hui	Senior Manager	United States	7/9/2024	Project Management Office Transition	Continue review of runbook open items and activity tracker open items to ensure no timelines are at risk	1.10	683.00	751.30
Yang, Rachel Sim	Senior Manager	United States	7/9/2024	US International Tax	Review of standard TB mapping	2.00	683.00	1,366.00
S. Figueroa, Carolina	Senior	United States	7/9/2024	Transfer Pricing	Review comments and edits on memo about interest of party loan	0.50	415.00	207.50
Zhu, Philip	Senior	United States	7/9/2024	US International Tax	Continued reviewed dormant 8858 and provide review comments	1.50	415.00	622.50
Neziroski, David	Associate	United States	7/9/2024	Fee/Employment Applications	Review additional detail for sensitivity from October to be included into the April monthly application	1.70	365.00	620.50
Neziroski, David	Associate	United States	7/9/2024	Fee/Employment Applications	Call with G. Williams (LCR) regarding FTX April application	0.40	365.00	146.00
Choudary, Hira	Staff	United States	7/10/2024	Project Management Office Transition	Correspondence with domestic tax workstreams regarding upcoming tax deliverable deadlines and outstanding open items	1.20	236.00	283.20
Haas, Zach	Senior Manager	United States	7/10/2024	US Income Tax	Foreign Entity - Review tax allocations	0.60	683.00	409.80
Bote, Justin	Senior	United States	7/10/2024	US Income Tax	Additional updates for comments on F8621 return (from ITTS)	1.00	415.00	415.00
Asim, Malik Umer	Senior	United States	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up on the FTX Crypto Services Limited & FTX EMEA Limited - Monthly MOR's	0.50	415.00	207.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/10/2024	Non US Tax	FTX Certificates & Switzerland / transition package: detailed summary of compliance process and preparation of overview for FTX Switzerland and FTX Certificates	1.30	683.00	887.90
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/10/2024	Non US Tax	FTX Europe AG: further preparation of tax return 2022 after input C. Schwarzwlder	3.00	236.00	708.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/10/2024	Non US Tax	FTX Europe AG: preparing tax return 2022	1.50	236.00	354.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Adjustment after receiving answer from A. Giovanni (Matrixs) regarding cost liquidation	3.50	236.00	826.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : e-mail to A. Giovanni (Matrixs) questioning Purchase allocation Price provision related to Liquidation costs	1.50	236.00	354.00
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/10/2024	Information Reporting	Instructions sent to A. Geisler (EY) to book the corrective adjustments into the accounting	0.30	551.00	165.30
Billings,Phoebe	Manager	United States	7/10/2024	Transfer Pricing	Mapping of 2023 country-by-country financial data accounts	1.10	551.00	606.10
Bost,Anne	Managing Director	United States	7/10/2024	Transfer Pricing	Review token option expense on cottonwood's books	1.40	814.00	1,139.60
Bost,Anne	Managing Director	United States	7/10/2024	Transfer Pricing	Review intellectual property issues related to foreign entities	2.60	814.00	2,116.40
Di Stefano,Giulia	Senior	United States	7/10/2024	Transfer Pricing	Researched transfer pricing compliance requirements for certain countries that the ftx group operated in	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	7/10/2024	Transfer Pricing	Continued researching compliance requirements for certain countries that the ftx group operated in	1.80	415.00	747.00
Di Stefano,Giulia	Senior	United States	7/10/2024	Transfer Pricing	Call to discuss CbCR compliance status and workstream EY Attendees: D. Katsnelson, G. Stefano, P. Billings, A. Bost	0.40	415.00	166.00
Mizutani,Rie	Manager	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for June_2	2.10	551.00	1,157.10
Mizutani,Rie	Manager	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of procedures for own ledger_2	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and upload of Quoine Vietnam monthly closing to BOX	1.50	415.00	622.50
Sakaguchi,Masato	Senior	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Prompt Fair consulting to submit monthly closing file	0.40	415.00	166.00
Sakaguchi,Masato	Senior	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of content of invoice from IT service provider	0.60	415.00	249.00
Sakaguchi,Masato	Senior	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Request to proceed payment procedure of IT service provider	0.80	415.00	332.00
Sakaguchi,Masato	Senior	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare monthly closing of FTX Japan HD_2	3.70	415.00	1,535.50
Ashihara,Kae	Staff	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 9	3.90	236.00	920.40
Ashihara,Kae	Staff	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 9 for reporting JFSA	3.90	236.00	920.40
poloner,seth	Managing Director	United States	7/10/2024	Information Reporting	Correspondence regarding tax rules and Bahamas entity	1.00	814.00	814.00
Lowery,Kristie L	National Partner/Principal	United States	7/10/2024	Payroll Tax	Frequently asked questions summary for Sullivan and Cromwell related to employee claims	1.10	1,040.00	1,144.00
Ossanlou,Nina Shehrezade	Manager	United States	7/10/2024	Non US Tax	Working on SRP deliverables for Japan, Germany and Switzerland	0.80	551.00	440.80
Ossanlou,Nina Shehrezade	Manager	United States	7/10/2024	Non US Tax	Emailing Switzerland for clarifications on deliverables, review of TP memo and reconciling it with our due dates, review of Tricor deck and complete 1 slider	1.10	551.00	606.10
MacLean,Corrie	Senior	United States	7/10/2024	Non US Tax	Communications to workstreams and local teams regarding governance, compliance tracking and PSM updates	3.50	415.00	1,452.50
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Prepare for weekly touchpoint with A&M to discuss tax/statutory reporting compliance status of the FTX foreign entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Correspondences regarding the applicability of the small company audit exemption for the FTX Singapore entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Correspondences concerning details of the filings listed in the FTX Europe transition package for the purchaser.	1.40	551.00	771.40
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Review of analysis regarding potential tax obligations for certain FTX entities with customers in Hong Kong and Seychelles.	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Correspondences regarding potential independence issues for EY to continue to provide tax/accounting support certain FTX entities post-sale of FTX Japan KK.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Correspondences concerning potential tax implications of the proposed sale of FTX Japan KK.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Correspondences regarding CbCR notification requirements for the FTX foreign entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Correspondences regarding the status of tax/statutory reporting filings to be reported on in the July stakeholder reporting package for FTX leadership.	0.60	551.00	330.60
Hall,Emily Melissa	Senior	United States	7/10/2024	US State and Local Tax	Updated apportionment file to account for sourcing updates for various streams.	2.30	415.00	954.50
Hall,Emily Melissa	Senior	United States	7/10/2024	US State and Local Tax	Email to Z. Haas (EY) concerning filing approach.	0.10	415.00	41.50
Sreenivas Katikireddi,Teja	Senior	United States	7/10/2024	Technology	Investigate discrepancies between the Power BI summarized view and the actual database data	3.40	415.00	1,411.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sreenivas Katikireddi,Teja	Senior	United States	7/10/2024	Technology	Examine non-reconciled coins in the database to find the root cause of discrepancies	3.10	415.00	1,286.50
Gorman,Doug	Manager	United States	7/10/2024	Technology	Develop SQL code to identify additional data issues concerning Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/10/2024	Technology	Further develop SQL code to identify additional data issues concerning Profit & Loss calculation of 2023 crypto activity for FTX entity	2.80	551.00	1,542.80
Gorman,Doug	Manager	United States	7/10/2024	Technology	Test SQL code to identify additional data issues concerning Profit & Loss calculation of 2023 crypto activity for FTX entity	1.60	551.00	881.60
Yeom,Sunny	Senior	United States	7/10/2024	Technology	Updated and tested the SQL query to bring in the complete set of coin population	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	7/10/2024	Technology	Generated excel output of Post Petition Analysis Power BI coin view	1.20	415.00	498.00
Porto,Michael	Senior Manager	United States	7/10/2024	Technology	Discrepancies within database are investigated and seen.	3.70	683.00	2,527.10
Porto,Michael	Senior Manager	United States	7/10/2024	Technology	Discrepancies referenced are run side by side to find root cause.	2.50	683.00	1,707.50
Porto,Michael	Senior Manager	United States	7/10/2024	Technology	Addressed larger issue of data from multiple sources not being consolidated.	2.10	683.00	1,434.30
Porto,Michael	Senior Manager	United States	7/10/2024	Technology	Restored and remedied existing issues from the day along with standard tests.	3.10	683.00	2,117.30
Culmer-Curry,Erica	Senior Manager	Bahamas	7/10/2024	Non US Tax	Review done in respect of the Bahamas tax liability of the Antigua entity.	1.00	683.00	683.00
Davis,Christine	Manager	United States	7/10/2024	US Income Tax	Draft correspondence to L. Lovelace with follow up questions for bankruptcy counsel	0.50	551.00	275.50
Chen,Zhu En	Staff	United States	7/10/2024	US International Tax	Updating 5471 paperwork for FTX entity	1.10	236.00	259.60
Dubroff,Andy	Managing Director	United States	7/10/2024	Tax Advisory	Discussion with A Sargent (EY) re: research on tax benefit requirement	0.50	814.00	407.00
Cushner,Sam	Manager	United States	7/10/2024	US International Tax	Review form for Western Concord Enterprises Ltd	0.80	551.00	440.80
Cushner,Sam	Manager	United States	7/10/2024	US International Tax	Review form for FTX Malta Gaming Services Limited	0.90	551.00	495.90
Cushner,Sam	Manager	United States	7/10/2024	US International Tax	Review form for Alameda Aus PTY LTD	0.70	551.00	385.70
Cushner,Sam	Manager	United States	7/10/2024	US International Tax	Review form for Blue Ridge Ltd	0.80	551.00	440.80
Cushner,Sam	Manager	United States	7/10/2024	US International Tax	Review form for Cardinal Ventures Ltd	0.60	551.00	330.60
Cushner,Sam	Manager	United States	7/10/2024	US International Tax	Review form for Atlantis Technology Ltd	0.60	551.00	330.60
Lammeey,Caitlin	Senior	United States	7/10/2024	US International Tax	Reviewing and updating FTX returns	2.80	415.00	1,162.00
Lammeey,Caitlin	Senior	United States	7/10/2024	US International Tax	Printing updated return in OIT	0.20	415.00	83.00
Mensah,Josephine	Staff	United States	7/10/2024	US International Tax	FTX Compliance - Preparing paperwork for another entity on PBC list	3.50	236.00	826.00
Mensah,Josephine	Staff	United States	7/10/2024	US Income Tax	FTX Compliance - Preparing proforma return for new entity PBC	3.00	236.00	708.00
Lovelace,Lauren	Partner/Principal	United States	7/10/2024	US International Tax	Determining the potential tax implications of the FTX Japan sale deal	2.80	866.00	2,424.80
Yang,Ming	Senior	United States	7/10/2024	US International Tax	Review north dimension work papers and returns	2.00	415.00	830.00
Zhuo,Melody	Staff	United States	7/10/2024	US International Tax	FTX International Tax Compliance technical issue research	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/10/2024	US International Tax	FTX International Tax Compliance info request tracking	2.80	236.00	660.80
Braun,Avi	Staff	United States	7/10/2024	US International Tax	FTX International Tax Compliance return review	2.20	236.00	519.20
Katelas,Andreas	Manager	United States	7/10/2024	US International Tax	Coordinate with local EY teams regarding sale of Quoine entities	1.10	551.00	606.10
Scott,James	Client Serving Contractor JS	United States	7/10/2024	Non US Tax	Review and response to emails regarding non-US liquidations	0.50	600.00	300.00
Berman,Jake	Senior Manager	United States	7/10/2024	US Income Tax	Continued review of the latest digital tax asset calculation allocation	2.40	683.00	1,639.20
Berman,Jake	Senior Manager	United States	7/10/2024	Non-Working Travel (billed at 50% of rates)	Travel from Charlotte, NC to New York, NY after digital asset meetings	2.60	341.50	887.90
Feliciano,Christopher	Staff	United States	7/10/2024	US Income Tax	Walkthrough process of OIT Prep for TBs	1.00	236.00	236.00
Feliciano,Christopher	Staff	United States	7/10/2024	US Income Tax	Going through comments left on entities TBs	3.10	236.00	731.60
Mistler,Brian M	Manager	United States	7/10/2024	US Income Tax	Comments on digital asset gain/loss calculations	2.10	551.00	1,157.10
Mistler,Brian M	Manager	United States	7/10/2024	US Income Tax	Bankruptcy expense allocation summary	2.60	551.00	1,432.60
Mistler,Brian M	Manager	United States	7/10/2024	US Income Tax	Review additional comments on digital asset gain/loss calculations	2.00	551.00	1,102.00
Shea JR,Thomas M	Partner/Principal	United States	7/10/2024	US Income Tax	Review and submission to Alvarez & Marsal of 7/10 Weekly FTX Debtors Tax Discussion slide	0.80	866.00	692.80
Huang,Ricki	Senior	United States	7/10/2024	US Income Tax	Review the first draft of the printed returns -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/10/2024	US Income Tax	Review the first draft of the printed returns -2	2.00	415.00	830.00
Bailey,Doug	Partner/Principal	United States	7/10/2024	Tax Advisory	Implementation of the FTX Bankruptcy Plan entails matters of tax.	2.50	866.00	2,165.00
Hammon,David Lane	Manager	United States	7/10/2024	Transfer Pricing	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanlou, R. Yang	0.60	551.00	330.60
Bost,Anne	Managing Director	United States	7/10/2024	Transfer Pricing	Call to discuss CbeR compliance status and workstream EY Attendees: D. Katsnelson, G. Stefano, P. Billings, A. Bost	0.40	814.00	325.60



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanolou, R. Yang	0.60	814.00	488.40
Oyetunde,Oyebode	Manager	United States	7/10/2024	Non US Tax	Meeting to discuss the FTX Europe sale transition packages for ACR. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Ossanolou, O. Oyetunde	0.20	551.00	110.20
MacLean,Corrie	Senior	United States	7/10/2024	Non US Tax	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanolou, R. Yang	0.60	415.00	249.00
Ossanolou,Nina Shehrezade	Manager	United States	7/10/2024	US International Tax	Meeting to discuss the FTX Europe sale transition packages for ACR. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Ossanolou, O. Oyetunde	0.20	551.00	110.20
Yang,Rachel Sim	Senior Manager	United States	7/10/2024	Transfer Pricing	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanolou, R. Yang	0.60	683.00	409.80
McComber,Donna	National Partner/Principal	United States	7/10/2024	US Income Tax	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanolou, R. Yang	0.60	1,040.00	624.00
Scott,James	Client Serving Contractor JS	United States	7/10/2024	Transfer Pricing	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanolou, R. Yang	0.60	600.00	360.00
Billings,Phoebe	Manager	United States	7/10/2024	Transfer Pricing	Call to discuss CbeR compliance status and workstream EY Attendees: D. Katsnelson, G. Stefano, P. Billings, A. Bost	0.40	551.00	220.40
Katsnelson,David	Senior Manager	United States	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Call to discuss CbeR compliance status and workstream EY Attendees: D. Katsnelson, G. Stefano, P. Billings, A. Bost	0.40	683.00	273.20
Borts,Michael	Managing Director	United States	7/10/2024	Transfer Pricing	Meeting to discuss the FTX Europe sale transition packages for ACR. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Ossanolou, O. Oyetunde	0.20	814.00	162.80
Choudary,Hira	Staff	United States	7/10/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	236.00	47.20
Bost,Anne	Managing Director	United States	7/10/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	814.00	162.80
Choudary,Hira	Staff	United States	7/10/2024	Value Added Tax	PMO catch up to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona	0.40	236.00	94.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/10/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	683.00	136.60
Lowery,Kristie L.	National Partner/Principal	United States	7/10/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	1,040.00	208.00



**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	United States	7/10/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	7/10/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	600.00	120.00
Tong,Chia-Hui	Senior Manager	United States	7/10/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	683.00	136.60
Hall,Emily Melissa	Senior	United States	7/10/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	415.00	83.00
Suzuki,Jason	Senior Manager	Japan	7/10/2024	Non US Tax	EY internal meeting for Advance pricing arrangement work planning EY Attendees: J. Suzuki, K. Goto	0.80	683.00	546.40
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/10/2024	Non US Tax	FTX Europe AG / Tax return 2022: Discussing tax risks and procedure for preparing the tax return 22 EY Attendees: D. Vasic, C. Schwarzwälder	0.80	236.00	188.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/10/2024	Transfer Pricing	FTX Europe AG / Tax return 2022: Discussing tax risks and procedure for preparing the tax return 22 EY Attendees: D. Vasic, C. Schwarzwälder	0.80	683.00	546.40
Suto,Ichiro	Partner/Principal	Japan	7/10/2024	Non US Tax	After the sale of the shares of FTX Japan KK is completed, the auditor of bF and the auditor of FTX Japan KK will discuss the management of the accounting business of FTX Japan KK . EY Attendees: I. Suto, K. Taniguchi, R. Mizutani	0.80	866.00	692.80
Ossanolou,Nina Shehrezade	Manager	United States	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanolou, R. Yang	0.60	551.00	330.60
Mizutani,Rie	Manager	Japan	7/10/2024	Non US Tax	After the sale of the shares of FTX Japan KK is completed, the auditor of bF and the auditor of FTX Japan KK will discuss the management of the accounting business of FTX Japan KK . EY Attendees: I. Suto, K. Taniguchi, R. Mizutani	0.80	551.00	440.80
Taniguchi,Keisuke	Senior Manager	Japan	7/10/2024	Non US Tax	After the sale of the shares of FTX Japan KK is completed, the auditor of bF and the auditor of FTX Japan KK will discuss the management of the accounting business of FTX Japan KK . EY Attendees: I. Suto, K. Taniguchi, R. Mizutani	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	7/10/2024	Non US Tax	EY Internal meeting to share information from consultants and discuss how to take action about Quoine India, Quoine Pte tax compliance matters. EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	7/10/2024	Transfer Pricing	Quoine PTE conference call with auditor Crowe & Horwath S. Tan EY Attendees: J. Suzuki Other Attendees: S. Tan (Crowe),	1.00	683.00	683.00
Goto,Keisuke	Senior Manager	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting for Advance pricing arrangement work planning EY Attendees: J. Suzuki, K. Goto	0.80	683.00	546.40
Mizutani,Rie	Manager	Japan	7/10/2024	Non US Tax	EY Internal meeting to share information from consultants and discuss how to take action about Quoine India, Quoine Pte tax compliance matters. EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	551.00	551.00
Ashihara,Kae	Staff	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Internal meeting to share information from consultants and discuss how to take action about Quoine India, Quoine Pte tax compliance matters. EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	236.00	236.00

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Internal meeting to share information from consultants and discuss how to take action about Quoine India, Quoine Pte tax compliance matters. EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	1.00	415.00	415.00
Oyetunde,Oyebode	Manager	United States	7/10/2024	US International Tax	7/10/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde Other Attendees: D. Johnston (A&M).	0.20	551.00	110.20
Lovelace,Lauren	Partner/Principal	United States	7/10/2024	Non US Tax	7/10/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. McComber, J. Scott, L. Lovelace, N. Ossanlou, R. Yang	0.60	866.00	519.60
Hammon,David Lane	Manager	United States	7/10/2024	Non US Tax	Meeting to discuss the FTX Europe sale transition packages for ACR. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Ossanlou, O. Oyetunde	0.20	551.00	110.20
MacLean,Corrie	Senior	United States	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the FTX Europe sale transition packages for ACR. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Ossanlou, O. Oyetunde	0.20	415.00	83.00
Borts,Michael	Managing Director	United States	7/10/2024	Non US Tax	7/10/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde Other Attendees: D. Johnston (A&M).	0.20	814.00	162.80
Ossanlou,Nina Shehrezade	Manager	United States	7/10/2024	Non US Tax	7/10/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde Other Attendees: D. Johnston (A&M).	0.20	551.00	110.20
MacLean,Corrie	Senior	United States	7/10/2024	Non US Tax	7/10/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde Other Attendees: D. Johnston (A&M).	0.20	415.00	83.00
Hammon,David Lane	Manager	United States	7/10/2024	US Income Tax	7/10/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde Other Attendees: D. Johnston (A&M).	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	7/10/2024	US Income Tax	Meeting to discuss the FTX Europe sale transition packages for ACR. EY Attendees: C. MacLean, D. Hammon, J. Scott, M. Borts, N. Ossanlou, O. Oyetunde	0.20	600.00	120.00
Shea JR,Thomas M	Partner/Principal	United States	7/10/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	866.00	173.20
Ossanlou,Nina Shehrezade	Manager	United States	7/10/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	551.00	110.20
Zhuo,Melody	Staff	United States	7/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	236.00	47.20
Oyetunde,Oyebode	Manager	United States	7/10/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	551.00	110.20

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Watkins,Michael	Managing Director	United States	7/10/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	814.00	162.80
Haas,Zach	Senior Manager	United States	7/10/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	683.00	136.60
Bieganski,Walter	Client Serving Contractor WB	United States	7/10/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	200.00	40.00
Ancona,Christopher	Senior	United States	7/10/2024	Project Management Office Transition	PMO catch up to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona	0.40	415.00	166.00
Ancona,Christopher	Senior	United States	7/10/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services EY Attendees: H. Choudary, A. Bost, C. Tong, C. Ancona, E. Hall, J. Scott, K. Wrenn, K. Lowery, M. Musano, M. Zhuo, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.20	415.00	83.00
Ancona,Christopher	Senior	United States	7/10/2024	Project Management Office Transition	Tracking resource allocation and utilization across the tax project workstreams.	1.70	415.00	705.50
Ancona,Christopher	Senior	United States	7/10/2024	Project Management Office Transition	Consolidation of workstream resource metrics for use by the tax workstreams	3.10	415.00	1,286.50
Tong,Chia-Hui	Senior Manager	United States	7/10/2024	Project Management Office Transition	Prepare weekly status reporting slide to show progress of workstream deliverables and next steps	2.10	683.00	1,434.30
Tong,Chia-Hui	Senior Manager	United States	7/10/2024	Project Management Office Transition	Continue drafting weekly status slide with progress of workstream deliverables and next steps	0.70	683.00	478.10
Ortiz,Daniella	Staff	United States	7/10/2024	US International Tax	Tax return workpaper preparation	3.50	236.00	826.00
Yang,Rachel Sim	Senior Manager	United States	7/10/2024	US International Tax	Continue to review of tax adj & TB mapping	2.00	683.00	1,366.00
S. Figueroa,Carolina	Senior	United States	7/10/2024	Transfer Pricing	Continue to review edits and comments on memo about interest of related party loan	2.20	415.00	913.00
Zhu,Philip	Senior	United States	7/10/2024	US International Tax	Reviewed dormant 5471	2.50	415.00	1,037.50
Yu,Fei	Senior	United States	7/11/2024	US Income Tax	Clear diagnostics	3.90	415.00	1,618.50
Haas,Zach	Senior Manager	United States	7/11/2024	US Income Tax	Foreign Entity - review foreign filing forms	0.50	683.00	341.50
Bote,Justin	Senior	United States	7/11/2024	US Income Tax	E-Filing/GS tasks for filing (7/11)	0.50	415.00	207.50
Hernandez,Nancy I.	Senior Manager	United States	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of status updates for month of June MORs.	0.30	683.00	204.90
Asim,Malik Umer	Senior	United States	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination on the completion of FTX Crypto Services Limited & FTX EMEA Limited - Monthly MOR 's	0.50	415.00	207.50
Delft,Björn	Partner/Principal	Germany	7/11/2024	Non US Tax	FTX Germany GmbH - confirmation of filing status of German tax returns 2020 and 2021 to US team	0.10	866.00	86.60
Agar,Oguzkaan	Staff	Germany	7/11/2024	Non US Tax	Day 1: Preparation of the transition package (VAT workpapers and VAT return for FY2022)	1.50	236.00	354.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/11/2024	Non US Tax	FTX Europe / securities dealer qualification: review e-mail client re potential change of final F/S22	0.20	683.00	136.60
Katsnelson,David	Senior Manager	United States	7/11/2024	Transfer Pricing	Complete European Transition Package for TP requirements	0.30	683.00	204.90
Frapolly,Brody	Staff	United States	7/11/2024	Transfer Pricing	Drafting PSM to send to local teams and mass email template	3.90	236.00	920.40
Frapolly,Brody	Staff	United States	7/11/2024	Transfer Pricing	Drafting PSM to send to local teams and mass email template Part 2	0.70	236.00	165.20
Billings,Phoebe	Manager	United States	7/11/2024	Transfer Pricing	Drafting write up for compliance memo regarding difficulties in locating financial data for specific entities	0.70	551.00	385.70
Billings,Phoebe	Manager	United States	7/11/2024	Transfer Pricing	Locating financial statement data for 2023 country-by-country reporting purposes and coordinating with other EY teams to collect the relevant data required	1.40	551.00	771.40
O'Reilly,Logan	Senior	United States	7/11/2024	Transfer Pricing	Review 2022 TP doc to determine what should be used for 2022 master file.	0.10	415.00	41.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	7/11/2024	Transfer Pricing	Review schedules and disclosures for foreign entities prepared for fy2021	1.80	814.00	1,465.20
Bost,Anne	Managing Director	United States	7/11/2024	Transfer Pricing	Review transfer pricing documentation for 2022	1.10	814.00	895.40
Di Stefano,Giulia	Senior	United States	7/11/2024	Transfer Pricing	Continued to investigate the regulatory compliance obligations relevant to the jurisdictions in which the FTX group conducted business.	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	7/11/2024	Transfer Pricing	Redrafted portions of the transfer pricing compliance memo	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	7/11/2024	Transfer Pricing	Continued drafting portions of the transfer pricing compliance memo	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	7/11/2024	Transfer Pricing	Call to review outstanding deliverables timeline EY Attendees: D. Katsnelson, G. Stefano, P. Billings	0.30	415.00	124.50
Di Stefano,Giulia	Senior	United States	7/11/2024	Transfer Pricing	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	415.00	332.00
Di Stefano,Giulia	Senior	United States	7/11/2024	Transfer Pricing	Regroup on 2023 TPD, CbCR and PSMs EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, L. O'Reilly, G. Stefano, P. Billings	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	7/11/2024	Transfer Pricing	Capital adequacy ratio calculations explanation to COO S. Melamed	0.50	683.00	341.50
Mizutani,Rie	Manager	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Separation of KK operations _1	2.30	551.00	1,267.30
Mizutani,Rie	Manager	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Catch-up on the progress of GTS in India _2	1.80	551.00	991.80
Sakaguchi,Masato	Senior	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of content of intercompany balance settlement fund transfer	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review and upload of Quoine India monthly closing to BOX	2.20	415.00	913.00
Sakaguchi,Masato	Senior	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : AP approval and input of journal entries of FTX Japan KK	1.00	415.00	415.00
Ashihara,Kae	Staff	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 10	2.30	236.00	542.80
Ashihara,Kae	Staff	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 10 for reporting JFSA	2.40	236.00	566.40
Ashihara,Kae	Staff	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. AP input for July 16 Paymentrequest _1	2.30	236.00	542.80
Gil Diez de Leon,Marta	Senior Manager	United States	7/11/2024	Value Added Tax	Email follow-ups with EY Local teams to review status of VAT compliance due in July	2.50	683.00	1,707.50
Buduguntae,Shashanka	Partner/Principal	India	7/11/2024	Non US Tax	Executive review of mail covering the India tax implications for the follow-up query from EY US regarding the India tax implications on distribution of Quoine India shares by FTX Japan to FTX Japan Holdings for Nil consideration, Gifting shares of Quoine India by FTX Japan to FTX Japan Holdings, and Requirement of a valuation computation from transfer pricing perspective and under Rule 11UA	0.30	866.00	259.80
Varma,Bharath	Manager	India	7/11/2024	Non US Tax	Preparation of deck capturing the tax implications on the alternatives as requested by Sullcrom. This entailed FTX Japan distribution of Quoine India equity shares as dividend to FTX Japan Holdings, as well as FTX Japan sale of equity shares for cash at a fair value, then FTX Japan distribution of the cash to FTX Japan Holdings	0.80	551.00	440.80
Lowery,Kristie L	National Partner/Principal	United States	7/11/2024	Payroll Tax	Review of Frequently Asked Questions from Kroll website prepared by Sullivan Cromwell sent by David Hariton for Debtors.	2.70	1,040.00	2,808.00
Ossanolou,Nina Shehrezade	Manager	United States	7/11/2024	Non US Tax	Finalizing July SRP for review	2.40	551.00	1,322.40
Ossanolou,Nina Shehrezade	Manager	United States	7/11/2024	Non US Tax	Email Mary on primary User instructions and Forms	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	7/11/2024	Non US Tax	Reviv of emails receievd from Local teams, A&M, Tricor, etc and addressing them accordingly.	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	7/11/2024	Non US Tax	Review and update Non-US bookkeeping and indirect updates for the July stakeholder reporting package and convert to the working database format	3.30	415.00	1,369.50
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Correspondences regarding open items to complete the FY22 financials for FTX Digital Holdings.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Drafting of summary of filings for the FTX Europe sale transition package - to be shared with the purchaser.	1.10	551.00	606.10
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Correspondences concerning the authorization letters to file the CbCR notifications for the FTX Bahamas, BVI and Cayman entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Correspondences concerning CbCR requirements for the FTX Bahamas, BVI and Cayman entities.	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Correspondences regarding the status of the economic substance filings for the FTX Cayman entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Correspondences concerning potential tax consequences of the proposed FTX Japan sale.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Correspondences concerning potential independence issues with providing tax/accounting support to certain FTX foreign entities after the sale of FTX Japan KK.	0.40	551.00	220.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Correspondences regarding next steps for amending the 2017 GST return for Quoine Singapore.	0.50	551.00	275.50
Hall,Emily Melissa	Senior	United States	7/11/2024	US State and Local Tax	Updated OGM monthly status for state deliverables.	0.60	415.00	249.00
Sreenivas Katikireddi,Teja	Senior	United States	7/11/2024	Technology	Modify the script to ingest consolidated data from an Excel file sourced from two different files	3.30	415.00	1,369.50
Sreenivas Katikireddi,Teja	Senior	United States	7/11/2024	Technology	Identify and research data representation options for client walkthroughs of the basis	2.80	415.00	1,162.00
Gorman,Doug	Manager	United States	7/11/2024	Technology	Integrate SQL code to fix additional data issues concerning to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/11/2024	Technology	Research and impact analysis of additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/11/2024	Technology	Develop SQL code to identify additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.20	551.00	1,763.20
Yeom,Sunny	Senior	United States	7/11/2024	Technology	Identified the error from the SQL query why some coins are missing from the Power BI visualization	3.50	415.00	1,452.50
Yeom,Sunny	Senior	United States	7/11/2024	Technology	Generated excel output of Post Petition Analysis Power BI coin view and delivered the debugged visualization	0.50	415.00	207.50
Gorman,Doug	Manager	United States	7/11/2024	Technology	Develop SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.60	551.00	881.60
Porto,Michael	Senior Manager	United States	7/11/2024	Technology	Basis window analyzed and computed.	3.60	683.00	2,458.80
Porto,Michael	Senior Manager	United States	7/11/2024	Technology	Created language and procedures for describing windowed basis.	3.00	683.00	2,049.00
Devona Bahadur,Michele	Senior Manager	BBC Region	7/11/2024	Non US Tax	Correspondence with Nina regarding 2023 Annual Return and ES Notification.	0.50	683.00	341.50
Chen,Zhu En	Staff	United States	7/11/2024	US International Tax	Preparing returns in OIT	2.20	236.00	519.20
Cushner,Sam	Manager	United States	7/11/2024	US International Tax	Review form for Cedar bay Ltd	0.80	551.00	440.80
Cushner,Sam	Manager	United States	7/11/2024	US International Tax	Review form for Deep Creek Ltd	1.10	551.00	606.10
Cushner,Sam	Manager	United States	7/11/2024	US International Tax	Review form for Liquid Securities Singapore	1.00	551.00	551.00
Lammey,Caitlin	Senior	United States	7/11/2024	US International Tax	Correcting returns per review comments	1.90	415.00	788.50
Lammey,Caitlin	Senior	United States	7/11/2024	US International Tax	Reviewing financials and updating FTX workpapers	0.50	415.00	207.50
Lammey,Caitlin	Senior	United States	7/11/2024	US International Tax	Review entity data for FTX entity	0.30	415.00	124.50
Lammey,Caitlin	Senior	United States	7/11/2024	US International Tax	Troubleshooting OIT Tech issue	1.20	415.00	498.00
Lammey,Caitlin	Senior	United States	7/11/2024	US International Tax	Preparing returns in OIT	1.80	415.00	747.00
Liu,Ke	Senior	United States	7/11/2024	US International Tax	Review workpaper and tax return for Foreign Entity Investments and update/the form in Gosystem	1.60	415.00	664.00
Liu,Ke	Senior	United States	7/11/2024	US International Tax	Check FTX Derivatives GmbH's trial balance to determine the method to prepare the workpaper	0.40	415.00	166.00
Lovelace,Lauren	Partner/Principal	United States	7/11/2024	US International Tax	Confirming tax treatment for trust transfers by consulting applicable revenue procedure and prior private letter rulings obtained	2.20	866.00	1,905.20
Yang,Ming	Senior	United States	7/11/2024	US International Tax	Review updated dormant returns and check OIT settings	2.00	415.00	830.00
Zhuo,Melody	Staff	United States	7/11/2024	US International Tax	FTX International Tax Compliance technical issue work through	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/11/2024	US International Tax	FTX International Tax Compliance return review and data synthetic	2.70	236.00	637.20
Braun,Avi	Staff	United States	7/11/2024	US International Tax	FTX International Tax Compliance technology issue update	3.00	236.00	708.00
Katelas,Andreas	Manager	United States	7/11/2024	US International Tax	Research regarding foreign tax implications associated with a redemption of shares	2.40	551.00	1,322.40
Scott,James	Client Serving Contractor JS	United States	7/11/2024	Non US Tax	Review of transition services related to non-US disposition and email direction related to same	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	7/11/2024	US Income Tax	Review of Country by Country document for management	0.50	600.00	300.00
Scott,James	Client Serving Contractor JS	United States	7/11/2024	US State and Local Tax	Review and edit of PMO slide related to tax services	0.30	600.00	180.00
Berman,Jake	Senior Manager	United States	7/11/2024	US Income Tax	Reviewing digital tax asset calculation allocation based on analysis completed by A&M	2.20	683.00	1,502.60
Berman,Jake	Senior Manager	United States	7/11/2024	US Income Tax	Working through workbook related to bankruptcy expense allocation	0.30	683.00	204.90
Feliciano,Christopher	Staff	United States	7/11/2024	US Income Tax	Process going through Entities with comments from senior for OIT Prep	2.80	236.00	660.80
Mistler,Brian M	Manager	United States	7/11/2024	US Income Tax	Further review of digital asset gain/loss calculations	3.30	551.00	1,818.30
Mistler,Brian M	Manager	United States	7/11/2024	US Income Tax	Preparation for call with A&M re: digital asset calculations	2.60	551.00	1,432.60
Huang,Ricki	Senior	United States	7/11/2024	US Income Tax	Prepare the Q3 estimates for all entities -1	3.70	415.00	1,535.50
Huang,Ricki	Senior	United States	7/11/2024	US Income Tax	Prepare the Q3 estimates for all entities -2	3.70	415.00	1,535.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bailey,Doug	Partner/Principal	United States	7/11/2024	Tax Advisory	Tax concerns associated with the implementation of the FTX Bankruptcy Plan.	1.00	866.00	866.00
Lovelace,Lauren	Partner/Principal	United States	7/11/2024	US Income Tax	Discussion regarding plan for bankruptcy expense allocation for 10/31/23 tax return filings EY Attendees: J. Berman, A. Bost, B. Mistler, D. Hammon, L. Lovelace, M. Zhuo, S. Cushner	0.30	866.00	259.80
Mistler,Brian M	Manager	United States	7/11/2024	US International Tax	Discussion regarding plan for bankruptcy expense allocation for 10/31/23 tax return filings EY Attendees: J. Berman, A. Bost, B. Mistler, D. Hammon, L. Lovelace, M. Zhuo, S. Cushner	0.30	551.00	165.30
Cushner,Sam	Manager	United States	7/11/2024	Non US Tax	Discussion regarding plan for bankruptcy expense allocation for 10/31/23 tax return filings EY Attendees: J. Berman, A. Bost, B. Mistler, D. Hammon, L. Lovelace, M. Zhuo, S. Cushner	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	Discussion regarding plan for bankruptcy expense allocation for 10/31/23 tax return filings EY Attendees: J. Berman, A. Bost, B. Mistler, D. Hammon, L. Lovelace, M. Zhuo, S. Cushner	0.30	551.00	165.30
Nayak,Manasa	Senior Manager	India	7/11/2024	Non US Tax	Deliberation on the requirement of a valuation report (from a transfer pricing perspective) for the distribution of Quoine India shares by FTX Japan to FTX Japan Holdings post FTX Japan is carved-out. EY Attendees: H. Madrasi, B. Bharath, M. Nayak	0.40	683.00	273.20
Madrasi,Hussain	Senior Manager	India	7/11/2024	US International Tax	Deliberation on the requirement of a valuation report (from a transfer pricing perspective) for the distribution of Quoine India shares by FTX Japan to FTX Japan Holdings post FTX Japan is carved-out. EY Attendees: H. Madrasi, B. Bharath, M. Nayak	0.40	683.00	273.20
Zhuo,Melody	Staff	United States	7/11/2024	US Income Tax	Discussion regarding plan for bankruptcy expense allocation for 10/31/23 tax return filings EY Attendees: J. Berman, A. Bost, B. Mistler, D. Hammon, L. Lovelace, M. Zhuo, S. Cushner	0.30	236.00	70.80
Berman,Jake	Senior Manager	United States	7/11/2024	Non US Tax	Discussion regarding plan for bankruptcy expense allocation for 10/31/23 tax return filings EY Attendees: J. Berman, A. Bost, B. Mistler, D. Hammon, L. Lovelace, M. Zhuo, S. Cushner	0.30	683.00	204.90
B,Bharath	Senior	India	7/11/2024	Transfer Pricing	Deliberation on the requirement of a valuation report (from a transfer pricing perspective) for the distribution of Quoine India shares by FTX Japan to FTX Japan Holdings post FTX Japan is carved-out. EY Attendees: H. Madrasi, B. Bharath, M. Nayak	0.40	415.00	166.00
Bost,Anne	Managing Director	United States	7/11/2024	Transfer Pricing	Discussion regarding plan for bankruptcy expense allocation for 10/31/23 tax return filings EY Attendees: J. Berman, A. Bost, B. Mistler, D. Hammon, L. Lovelace, M. Zhuo, S. Cushner	0.30	814.00	244.20
Billings,Phoebe	Manager	United States	7/11/2024	Transfer Pricing	Call to review outstanding deliverables timeline EY Attendees: D. Katsnelson, G. Stefano, P. Billings	0.30	551.00	165.30
Billings,Phoebe	Manager	United States	7/11/2024	Transfer Pricing	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	551.00	440.80
Katsnelson,David	Senior Manager	United States	7/11/2024	Transfer Pricing	Call to review outstanding deliverables timeline EY Attendees: D. Katsnelson, G. Stefano, P. Billings	0.30	683.00	204.90
Katsnelson,David	Senior Manager	United States	7/11/2024	Transfer Pricing	Regroup on 2023 TPD, CbCR and PSMs EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, L. O'Reilly, G. Stefano, P. Billings	0.60	683.00	409.80
O'Reilly,Logan	Senior	United States	7/11/2024	Transfer Pricing	Regroup on 2023 TPD, CbCR and PSMs EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, L. O'Reilly, G. Stefano, P. Billings	0.60	415.00	249.00
Frapolly,Brody	Staff	United States	7/11/2024	Transfer Pricing	Regroup on 2023 TPD, CbCR and PSMs EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, L. O'Reilly, G. Stefano, P. Billings	0.60	236.00	141.60
Inker,Brian	Senior	United States	7/11/2024	Transfer Pricing	Regroup on 2023 TPD, CbCR and PSMs EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, L. O'Reilly, G. Stefano, P. Billings	0.60	415.00	249.00
Bost,Anne	Managing Director	United States	7/11/2024	Transfer Pricing	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	814.00	651.20
Inker,Brian	Senior	United States	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	415.00	332.00
Mizutani,Rie	Manager	Japan	7/11/2024	Transfer Pricing	Meeting to discuss about FTX Japan KK accounting task EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), K. Nakamura (FTX Japan), M. Kagimoto (FTX Japan), N. Miyazaki (BF),	1.10	551.00	606.10

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Frapolly,Brody	Staff	United States	7/11/2024	Transfer Pricing	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	236.00	188.80
O'Reilly,Logan	Senior	United States	7/11/2024	Transfer Pricing	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	415.00	332.00
Katsnelson,David	Senior Manager	United States	7/11/2024	Transfer Pricing	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	683.00	546.40
McComber,Donna	National Partner/Principal	United States	7/11/2024	US International Tax	Meeting to go over upcoming deliverables: FY23 TP Documentation, CbCR and sending PSMs to local countries for local files EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, G. Stefano, L. O'Reilly, P. Billings	0.80	1,040.00	832.00
Mensah,Josephine	Staff	United States	7/11/2024	US State and Local Tax	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	236.00	141.60
Musano,Matthew Albert	Senior Manager	United States	7/11/2024	Non US Tax	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	7/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Conference call with H. Chambers, D. Johnston for continuity planning of FTX Japan finance function EY Attendees: J. Suzuki Other Attendees: D. Johnston (A&M), H. Chambers (Alvarez & Marsal),	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	7/11/2024	Non US Tax	Meeting to discuss about FTX Japan KK accounting task EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: K. Takahashi (FTX), K. Nakamura (FTX Japan), M. Kagimoto (FTX Japan), N. Miyazaki (BF),	1.10	415.00	456.50
Hammon,David Lane	Manager	United States	7/11/2024	Non US Tax	7/11/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	1.00	551.00	551.00
Ossanlou,Nina Shehrezade	Manager	United States	7/11/2024	US Income Tax	7/11/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	1.00	551.00	551.00
Huang,Ricki	Senior	United States	7/11/2024	Non US Tax	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	415.00	249.00
MacLean,Corrie	Senior	United States	7/11/2024	US Income Tax	7/11/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	1.00	415.00	415.00
Feliciano,Christopher	Staff	United States	7/11/2024	US Income Tax	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	236.00	141.60
Mistler,Brian M	Manager	United States	7/11/2024	Transfer Pricing	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	551.00	330.60
Billings,Phoebe	Manager	United States	7/11/2024	US State and Local Tax	Regroup on 2023 TPD, CbCR and PSMs EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, L. O'Reilly, G. Stefano, P. Billings	0.60	551.00	330.60



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Senior	United States	7/11/2024	Transfer Pricing	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	415.00	249.00
Karan,Anna Suncheuri	Staff	United States	7/11/2024	US Income Tax	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	236.00	141.60
Berman,Jake	Senior Manager	United States	7/11/2024	Non US Tax	Meeting discussing process for upcoming summer season and the open items and workflow process stage each entity is at, and what needs to be done to continually move the status' of the entities forward. EY Attendees: C. Feliciano, A. Karan, B. Mistler, E. Hall, J. Berman, J. Mensah, M. Musano, R. Huang	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	United States	7/11/2024	Project Management Office Transition	Review and finalize weekly reporting slide to ensure accurate progress update and action items	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	United States	7/11/2024	Project Management Office Transition	Update activity tracker to ensure latest deliverables are accurately tracked and new deliverables are noted in the tracker	0.90	683.00	614.70
Ancona,Christopher	Senior	United States	7/11/2024	Project Management Office Transition	Follow ups on open items related to overall project with tax workstreams	2.10	415.00	871.50
Ancona,Christopher	Senior	United States	7/11/2024	Project Management Office Transition	Edits to the Project Management Office workstream work items for latest updates	1.10	415.00	456.50
Ortiz,Daniella	Staff	United States	7/11/2024	US International Tax	Tax return complex calculations	3.50	236.00	826.00
Yang,Rachel Sim	Senior Manager	United States	7/11/2024	US International Tax	TB Receipt status & workpaper status review	2.00	683.00	1,366.00
S. Figueroa,Carolina	Senior	United States	7/11/2024	Transfer Pricing	Research new argument for memo about interest of loan	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	7/11/2024	Transfer Pricing	Review new draft of memo about interest on loan	0.90	415.00	373.50
Zhu,Philip	Senior	United States	7/11/2024	US International Tax	Continued review 5471 and provided review comments	2.20	415.00	913.00
Choudary,Hira	Staff	United States	7/12/2024	Project Management Office Transition	Made updates to status reporting package for July and finalized it	3.70	236.00	873.20
Choudary,Hira	Staff	United States	7/12/2024	Project Management Office Transition	Updated outstanding tax deliverable statutory due dates in One Global Methodology dashboard	2.60	236.00	613.60
Bote,Justin	Senior	United States	7/12/2024	US Income Tax	E-Filing/GS tasks for filing (7/12) - Clearing diagnostics	0.80	415.00	332.00
Asim,Malik Umer	Senior	United States	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Cyprus team to confirm the status of the FY2022 audit.	0.50	415.00	207.50
Shabanaj,Vlora	Manager	Germany	7/12/2024	Non US Tax	Preliminary review of the transition package (VAT workpapers and VAT return for FY2022).	2.10	551.00	1,157.10
Bruns,Alexander	Senior Manager	Germany	7/12/2024	Non US Tax	Secondary review of the transition package (VAT workpapers and VAT return for FY2022).	1.00	683.00	683.00
Agar,Oguzkaan	Staff	Germany	7/12/2024	Non US Tax	Day 2: Preparation of the transition package (VAT workpapers and VAT return for FY2022)	2.20	236.00	519.20
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/12/2024	Non US Tax	FTX Certificates & Switzerland / transition package: gathering of relevant data and upload of data to box	2.20	683.00	1,502.60
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Analyzed of the Purchase Price Allocation received from J. Bavaud (FTX) on 12.07.2024	3.90	236.00	920.40
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of an email related to the FTX Transition packages project to be sent to the central team in order to ask some clarifications regarding the package for Swiss entities.	0.70	551.00	385.70
Bouza,Victor	Manager	Switzerland/Lichtenstein	7/12/2024	Transfer Pricing	Review of the adjustments made by A. Geisler (EY) into the accounting of FTX Europe	2.80	551.00	1,542.80
McComber,Donna	National Partner/Principal	United States	7/12/2024	Transfer Pricing	Work on compliance questions	0.30	1,040.00	312.00
Frapolly,Brody	Staff	United States	7/12/2024	Transfer Pricing	Drafting PSM and email to send to local teams, sending emails to local teams for work on the 2023 TPD Compliance	3.10	236.00	731.60
Billings,Phoebe	Manager	United States	7/12/2024	Transfer Pricing	Updating country-by-country report for 2022 based on new financial data available	1.40	551.00	771.40
Inker,Brian	Senior	United States	7/12/2024	Transfer Pricing	Updates of FY23 compliance tracker	0.90	415.00	373.50
Inker,Brian	Senior	United States	7/12/2024	Transfer Pricing	Emails to local teams re FY23 compliance	1.20	415.00	498.00
Inker,Brian	Senior	United States	7/12/2024	Transfer Pricing	Preparing mass email excel file for FY23 compliance work	0.90	415.00	373.50
Bost,Anne	Managing Director	United States	7/12/2024	Transfer Pricing	Review us transfer pricing report for fye 31 October 2022 for the relevant debtor entities	1.60	814.00	1,302.40
Bost,Anne	Managing Director	United States	7/12/2024	Transfer Pricing	Review informational reporting on the offshore entities	2.40	814.00	1,953.60
Bost,Anne	Managing Director	United States	7/12/2024	Transfer Pricing	Review information requests to rilks	0.90	814.00	732.60
Di Stefano,Giulia	Senior	United States	7/12/2024	Transfer Pricing	Call to discuss CbcR compliance for FY22 and FY23 EY Attendees: D. Katsnelson, A. Bost, G. Stefano, D. McComber, P. Billings	0.40	415.00	166.00



**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Di Stefano, Giulia	Senior	United States	7/12/2024	Project Management Office Transition	Meeting to discuss country by country reporting compliance EY Attendees: G. Stefano, A. Bost, D. Hammon, D. McComber, J. Scott, P. Billings, T. Shea	1.00	415.00	415.00
Suzuki, Jason	Senior Manager	Japan	7/12/2024	Non US Tax	Working review update of powerpoint slide deck for FTX Management to understand Advance pricing arrangement withdrawal impact	1.40	683.00	956.20
Suzuki, Jason	Senior Manager	Japan	7/12/2024	Non US Tax	EY Internal update and correspondence related to status of Quoine India and Quoine Vietnam	0.40	683.00	273.20
Mizutani, Rie	Manager	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Separation of KK operations 2	2.70	551.00	1,487.70
Sakaguchi, Masato	Senior	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Internal meeting to plan for finance function continuity after sale closing	1.10	415.00	456.50
Sakaguchi, Masato	Senior	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss how to take actions about FTX overseas companies related to pending purchase of FTX Japan KK	0.70	415.00	290.50
Sakaguchi, Masato	Senior	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Investigation of contract between Abhilash and Quoine India	2.30	415.00	954.50
Sakaguchi, Masato	Senior	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : AP approval for FTX Japan KK	1.60	415.00	664.00
Ashihara, Kae	Staff	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July 11	2.10	236.00	495.60
Ashihara, Kae	Staff	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 11 for reporting JFSA	2.60	236.00	613.60
Ashihara, Kae	Staff	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Creation of manual for own account ledger	3.30	236.00	778.80
Hayashi, Rina	Senior	Japan	7/12/2024	Transfer Pricing	Update withdrawal letters for submission to TRTB (Japan Tax Review Tribunal Board) and NTA (Japan National Tax Agency)	3.10	415.00	1,286.50
Ijuin, Ayane	Staff	Japan	7/12/2024	Transfer Pricing	Prepare withdrawal letters for submission to TRTB (Japan Tax Review Tribunal Board) and NTA (Japan National Tax Agency)	1.60	236.00	377.60
Ossanolou, Nina Shehrezade	Manager	United States	7/12/2024	Non US Tax	Updating SRP Comments based on input from review	0.70	551.00	385.70
Ossanolou, Nina Shehrezade	Manager	United States	7/12/2024	Non US Tax	Emailing third party services providers as well as local EY teams on final status updates to input in the monthly report	0.60	551.00	330.60
Ossanolou, Nina Shehrezade	Manager	United States	7/12/2024	Non US Tax	Inquire about the status of the ES and Annual return filings for BVI for 2024. Provide Draft FS from Nigeria for all entities to A&M	0.60	551.00	330.60
Ossanolou, Nina Shehrezade	Manager	United States	7/12/2024	Non US Tax	Coordinating with EY Switzerland on the status of the FS and tax return for FTX Europe and updates shared. Review of the croos functional deck and the TP memo.	0.70	551.00	385.70
MacLean, Corrie	Senior	United States	7/12/2024	Non US Tax	Review and update Non-US statutory reporting updates for the July stakeholder reporting package and convert to the working database format	3.30	415.00	1,369.50
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Finalization of the summary of filings for the transition package related to the FTX Europe sale.	2.40	551.00	1,322.40
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Correspondences regarding documentation to be included the transition package for the FTX Europe sale.	0.60	551.00	330.60
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Correspondences regarding next steps for addressing the FY24 economic substance filings of the FTX Cayman entities.	0.20	551.00	110.20
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Correspondences regarding status/next steps for finalizing the FY23 financials/tax return for FTX Digital Holdings.	0.20	551.00	110.20
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Correspondences regarding status updates on the Hong Kong and Singapore filings to be included in the July stakeholder reporting package for FTX leadership.	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Correspondences regarding EY's ability to continue to provide tax/accounting support for certain FTX foreign entities after the sale of FTX Japan KK.	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Prepare for weekly touchpoint to discuss the winding down of non-US entities.	0.50	551.00	275.50
Hammon, David Lane	Manager	United States	7/12/2024	Non US Tax	Correspondences concerning CbCR notification requirements for the FTX foreign entities.	0.30	551.00	165.30
Hall, Emily Melissa	Senior	United States	7/12/2024	US State and Local Tax	Reviewed state tax notices to determine materiality.	1.10	415.00	456.50
Hall, Emily Melissa	Senior	United States	7/12/2024	US State and Local Tax	Reviewed trial balances to determine fixed assets for property factor apportionment purposes for FTX entities.	1.70	415.00	705.50
Hall, Emily Melissa	Senior	United States	7/12/2024	US State and Local Tax	Reviewed state statutes for language concerning sourcing of revenue stream for apportionment purposes.	2.40	415.00	996.00
Huang, Vanesa	Senior	United States	7/12/2024	US State and Local Tax	Completed July annual reports batch and sent for final review	0.60	415.00	249.00
Huang, Vanesa	Senior	United States	7/12/2024	US State and Local Tax	Responded to E. Hall's (EY) question concerning Florida annual report notice for FTX entity.	0.60	415.00	249.00
Huang, Vanesa	Senior	United States	7/12/2024	US State and Local Tax	Sent email to C. Dulceak (EY) to review July batch.	0.10	415.00	41.50
Sreenivas Katikireddi, Teja	Senior	United States	7/12/2024	Technology	Implement data representations as bar graphs and aggregated tables in Excel	2.90	415.00	1,203.50
Sreenivas Katikireddi, Teja	Senior	United States	7/12/2024	Technology	Update the script to assign a zero basis to certain coins based on Excel input	2.60	415.00	1,079.00
Gorman, Doug	Manager	United States	7/12/2024	Technology	Test SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60

## Exhibit D

## Summary of Fees by Professional

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug	Manager	United States	7/12/2024	Technology	Integrate SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/12/2024	Technology	Test all updates to SQL code to fix 4 data issues to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/12/2024	Technology	Regenerate asset pricing table with updates to fix 4 data issues to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.60	551.00	881.60
Yeom,Sunny	Senior	United States	7/12/2024	Technology	Update the query regarding certain coin basis	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	7/12/2024	Technology	Updated the query to use the future proceeds	3.70	415.00	1,535.50
Yeom,Sunny	Senior	United States	7/12/2024	Technology	Checked the databaseregarding coint basis	0.50	415.00	207.50
Porto,Michael	Senior Manager	United States	7/12/2024	Technology	End of week code audit.	2.20	683.00	1,502.60
Porto,Michael	Senior Manager	United States	7/12/2024	Technology	Basis analysis for coins with 0 basis.	1.00	683.00	683.00
Porto,Michael	Senior Manager	United States	7/12/2024	Technology	Examined and evaluated changes to existing procedures, including 10 day windowed FIFO.	2.80	683.00	1,912.40
Devona Bahadur,Michele	Senior Manager	BBC Region	7/12/2024	Tax Advisory	Follow up correspondence with Nina regarding 2023 Annual Return and ES Notification.	0.50	683.00	341.50
Sakaguchi,Kengo	Manager	United States	7/12/2024	Tax Advisory	Consideration of Japanese taxation of follow-up questions from Andreas Katelas regarding the deck for Tax Implications on the Transfer of Quoine India and Quoine Vietnam shares.	2.10	551.00	1,157.10
Cushner,Sam	Manager	United States	7/12/2024	US International Tax	Review form for Mangrove Cay Ltd	0.80	551.00	440.80
Cushner,Sam	Manager	United States	7/12/2024	US International Tax	Review form for SNG Investment Yatrim ve Danismanlik	0.90	551.00	495.90
Cushner,Sam	Manager	United States	7/12/2024	US International Tax	Review form for Strategy Ark Collective Ltd	0.80	551.00	440.80
Lammy,Caitlin	Senior	United States	7/12/2024	US International Tax	Reviewing returns and reprinting schedules	2.20	415.00	913.00
Lammy,Caitlin	Senior	United States	7/12/2024	US International Tax	Correcting schedules in OIT and reprinting for review	1.70	415.00	705.50
Lammy,Caitlin	Senior	United States	7/12/2024	US International Tax	Updating returns with information from additional PBC	2.40	415.00	996.00
Mensah,Josephine	Staff	United States	7/12/2024	US Income Tax	FTX Compliance - Updating Comments for proforma return review	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	7/12/2024	US International Tax	FTX Compliance - Preparing proforma return	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/12/2024	US International Tax	FTX Compliance - Preparing proforma return after workpaper update	3.00	236.00	708.00
Liu,Ke	Senior	United States	7/12/2024	US International Tax	Review 5471 return for FTX Entity (CWMCL)	0.80	415.00	332.00
Liu,Ke	Senior	United States	7/12/2024	US International Tax	Confirm filing and supporting files for FTX Trading AG	0.20	415.00	83.00
Lovelace,Lauren	Partner/Principal	United States	7/12/2024	US International Tax	Reviewing tax issues raised in the course of drafting tax information returns for foreign subsidiaries	1.70	866.00	1,472.20
Yang,Ming	Senior	United States	7/12/2024	US International Tax	Send comments on dormant returns	2.00	415.00	830.00
Zhuo,Melody	Staff	United States	7/12/2024	US International Tax	FTX International Tax Compliance team info request management	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/12/2024	US International Tax	FTX International Tax Compliance team status management	3.00	236.00	708.00
Katelas,Andreas	Manager	United States	7/12/2024	US International Tax	Respond to Alvarez and Marsal with respect to redemption of share questions	0.60	551.00	330.60
Scott,James	Client Serving Contractor JS	United States	7/12/2024	Non US Tax	Review of federal tax treatment of liquidating trust formation for state and local considerations	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	United States	7/12/2024	US Income Tax	Review of country by country document for management	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	7/12/2024	US Income Tax	Updating excel schedule for allocation of digital tax assets by legal tax entity	1.10	683.00	751.30
Berman,Jake	Senior Manager	United States	7/12/2024	US Income Tax	Drafting emails answering questions regarding status of bankruptcy expense allocation	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	7/12/2024	US Income Tax	Responding to emails regarding tax item detail from transfer pricing team	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	7/12/2024	US Income Tax	Reviewing and analyzing the bankruptcy expense allocation analysis provided by A&M	1.30	683.00	887.90
Feliciano,Christopher	Staff	United States	7/12/2024	US Income Tax	Process printing return and receiving comments from senior that returned the entity in question.	3.00	236.00	708.00
Mistler,Brian M	Manager	United States	7/12/2024	US Income Tax	Research re: basis allocation rules	2.90	551.00	1,597.90
Mistler,Brian M	Manager	United States	7/12/2024	US Income Tax	Comments on latest run of digital asset calculations	2.10	551.00	1,157.10
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	US Income Tax	Internal written correspondence re: updates to runbook for trust tax technical matters and tax reporting considerations	1.10	866.00	952.60
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	US Income Tax	Call with D. Hariton (S&C) to discuss digital asset gains/(losses) calculation progress	0.60	866.00	519.60
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	US Income Tax	Review of latest digital asset calculations and correspondence with Alvarez & Marsal and Sullivan & Cromwell to coordinate walkthrough of results	1.60	866.00	1,385.60
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	US Income Tax	Review of updated runbook re: trust tax and reporting considerations and internal written correspondence with EY team members	0.60	866.00	519.60
Huang,Ricki	Senior	United States	7/12/2024	US Income Tax	Prepare the Q3 estimates for all entities -3	3.00	415.00	1,245.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Huang,Ricki	Senior	United States	7/12/2024	US Income Tax	Add in additional estimated tax adjustments for Q3 estimates	3.00	415.00	1,245.00
Suzuki,Jason	Senior Manager	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss how to take actions about FTX overseas companies related to pending purchase of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	683.00	478.10
Mizutani,Rie	Manager	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss how to take actions about FTX overseas companies related to pending purchase of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	551.00	385.70
Sakaguchi,Masato	Senior	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss how to take actions about FTX overseas companies related to pending purchase of FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Internal meeting to discuss Japan auditor status EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.20	415.00	83.00
Sakaguchi,Masato	Senior	Japan	7/12/2024	Non US Tax	EY Internal meeting to plan for finance function continuity after sale closing EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.10	415.00	456.50
Suzuki,Jason	Senior Manager	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Internal meeting to discuss Japan auditor status EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.20	683.00	136.60
Mizutani,Rie	Manager	Japan	7/12/2024	US Income Tax	EY Internal meeting to discuss Japan auditor status EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.20	551.00	110.20
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	US Income Tax	Meeting to discuss the latest bankruptcy allocation and capitalization report provided by A&M EY Attendees: J. Berman, L. Lovelace, J. Scott, T. Shea, B. Mistler, A. Bost	0.40	866.00	346.40
Mistler,Brian M	Manager	United States	7/12/2024	Transfer Pricing	Meeting to discuss the latest bankruptcy allocation and capitalization report provided by A&M EY Attendees: J. Berman, L. Lovelace, J. Scott, T. Shea, B. Mistler, A. Bost	0.40	551.00	220.40
Bost,Anne	Managing Director	United States	7/12/2024	US Income Tax	Meeting to discuss the latest bankruptcy allocation and capitalization report provided by A&M EY Attendees: J. Berman, L. Lovelace, J. Scott, T. Shea, B. Mistler, A. Bost	0.40	814.00	325.60
Scott,James	Client Serving Contractor JS	United States	7/12/2024	US Income Tax	Meeting to discuss the latest bankruptcy allocation and capitalization report provided by A&M EY Attendees: J. Berman, L. Lovelace, J. Scott, T. Shea, B. Mistler, A. Bost	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	7/12/2024	US Income Tax	Discussion with Alvarez and Marcel around the allocation of administrative expenses EY Attendees: J. Berman, A. Bost, L. Lovelace Other Attendees: D. Blanks (Alvarez and Marcel),	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	7/12/2024	US International Tax	Meeting to discuss the latest bankruptcy allocation and capitalization report provided by A&M EY Attendees: J. Berman, L. Lovelace, J. Scott, T. Shea, B. Mistler, A. Bost	0.40	683.00	273.20
Lovelace,Lauren	Partner/Principal	United States	7/12/2024	US Income Tax	Meeting to discuss the latest bankruptcy allocation and capitalization report provided by A&M EY Attendees: J. Berman, L. Lovelace, J. Scott, T. Shea, B. Mistler, A. Bost	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	United States	7/12/2024	Non US Tax	7/12/24: Wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M), M. Cilia (FTX), D. Hariton (Sullivan and Cromwell), A. Kranzley (S&C), M. van den Belt (A&M),	0.30	600.00	180.00
MacLean,Corrie	Senior	United States	7/12/2024	Non US Tax	7/12/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	415.00	207.50
Hammon,David Lane	Manager	United States	7/12/2024	Non US Tax	7/12/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	7/12/24: Wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M), M. Cilia (FTX), D. Hariton (Sullivan and Cromwell), A. Kranzley (S&C), M. van den Belt (A&M),	0.30	415.00	124.50
Oyetunde,Oyebode	Manager	United States	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	7/12/24: Wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M), M. Cilia (FTX), D. Hariton (Sullivan and Cromwell), A. Kranzley (S&C), M. van den Belt (A&M),	0.30	551.00	165.30
Borts,Michael	Managing Director	United States	7/12/2024	Non US Tax	7/12/24: Wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M), M. Cilia (FTX), D. Hariton (Sullivan and Cromwell), A. Kranzley (S&C), M. van den Belt (A&M),	0.30	814.00	244.20
Hammon,David Lane	Manager	United States	7/12/2024	Non US Tax	7/12/24: Wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M), M. Cilia (FTX), D. Hariton (Sullivan and Cromwell), A. Kranzley (S&C), M. van den Belt (A&M),	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	7/12/2024	Transfer Pricing	7/12/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.50	551.00	275.50

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Billings,Phoebe	Manager	United States	7/12/2024	Non US Tax	Call to discuss CbcR compliance for FY22 and FY23 EY Attendees: D. Katsnelson, A. Bost, G. Stefano, D. McComber, P. Billings	0.40	551.00	220.40
Suzuki,Jason	Senior Manager	Japan	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Internal meeting to plan for finance function continuity after sale closing EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.10	683.00	751.30
Mizutani,Rie	Manager	Japan	7/12/2024	Transfer Pricing	EY Internal meeting to plan for finance function continuity after sale closing EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.10	551.00	606.10
McComber,Donna	National Partner/Principal	United States	7/12/2024	Transfer Pricing	Call to discuss CbcR compliance for FY22 and FY23 EY Attendees: D. Katsnelson, A. Bost, G. Stefano, D. McComber, P. Billings	0.40	1,040.00	416.00
Katsnelson,David	Senior Manager	United States	7/12/2024	Transfer Pricing	Call to discuss CbcR compliance for FY22 and FY23 EY Attendees: D. Katsnelson, A. Bost, G. Stefano, D. McComber, P. Billings	0.40	683.00	273.20
Bost,Anne	Managing Director	United States	7/12/2024	Transfer Pricing	Call to discuss CbcR compliance for FY22 and FY23 EY Attendees: D. Katsnelson, A. Bost, G. Stefano, D. McComber, P. Billings	0.40	814.00	325.60
Bost,Anne	Managing Director	United States	7/12/2024	Transfer Pricing	Discussion with Alvarez and Marcel around the allocation of administrative expenses EY Attendees: J. Berman, A. Bost, L. Lovelace Other Attendees: D. Blanks (Alvarez and Marcel).	0.20	814.00	162.80
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	Transfer Pricing	Close out discussion on open items for runbook and engagement budget forecast EY Attendees: C. Tong, C. Ancona, T. Shea	0.10	866.00	86.60
Tong,Chia-Hui	Senior Manager	United States	7/12/2024	US Income Tax	Close out discussion on open items for runbook and engagement budget forecast EY Attendees: C. Tong, C. Ancona, T. Shea	0.10	683.00	68.30
Berman,Jake	Senior Manager	United States	7/12/2024	US International Tax	Discussion regarding Transaction Cost analysis for 10/31/23 tax returns EY Attendees: J. Berman, A. Shapiro, B. Mistler	0.20	683.00	136.60
Shapiro,Andrew	Manager	United States	7/12/2024	US Income Tax	Discussion regarding Transaction Cost analysis for 10/31/23 tax returns EY Attendees: J. Berman, A. Shapiro, B. Mistler	0.20	551.00	110.20
Mistler,Brian M	Manager	United States	7/12/2024	US Income Tax	Discussion regarding Transaction Cost analysis for 10/31/23 tax returns EY Attendees: J. Berman, A. Shapiro, B. Mistler	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	7/12/2024	Transfer Pricing	Meeting to discuss country by country reporting compliance EY Attendees: G. Stefano, A. Bost, D. Hammon, D. McComber, J. Scott, P. Billings, T. Shea	1.00	600.00	600.00
Billings,Phoebe	Manager	United States	7/12/2024	US Income Tax	Meeting to discuss country by country reporting compliance EY Attendees: G. Stefano, A. Bost, D. Hammon, D. McComber, J. Scott, P. Billings, T. Shea	1.00	551.00	551.00
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	Transfer Pricing	Meeting to discuss country by country reporting compliance EY Attendees: G. Stefano, A. Bost, D. Hammon, D. McComber, J. Scott, P. Billings, T. Shea	1.00	866.00	866.00
McComber,Donna	National Partner/Principal	United States	7/12/2024	Transfer Pricing	Meeting to discuss country by country reporting compliance EY Attendees: G. Stefano, A. Bost, D. Hammon, D. McComber, J. Scott, P. Billings, T. Shea	1.00	1,040.00	1,040.00
Bost,Anne	Managing Director	United States	7/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss country by country reporting compliance EY Attendees: G. Stefano, A. Bost, D. Hammon, D. McComber, J. Scott, P. Billings, T. Shea	1.00	814.00	814.00
Mizutani,Rie	Manager	Japan	7/12/2024	Non US Tax	Discussion on the response of Zelos Audit Corporation regarding FTXJapan KK's audit report for the fiscal year ended December 2022_1 EY Attendees: R. Mizutani Other Attendees: S. Melamed (FTX), K. Takahashi (FTX).	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/12/2024	Project Management Office Transition	Meeting to discuss country by country reporting compliance EY Attendees: G. Stefano, A. Bost, D. Hammon, D. McComber, J. Scott, P. Billings, T. Shea	1.00	551.00	551.00
Tong,Chia-Hui	Senior Manager	United States	7/12/2024	Fee/Employment Applications	Meeting to review open items on budget and fee application and agree upon next steps. EY Attendees: C. Tong, C. Ancona, T. Shea	0.30	683.00	204.90
Lovelace,Lauren	Partner/Principal	United States	7/12/2024	US Income Tax	Discussion with Alvarez and Marcel around the allocation of administrative expenses EY Attendees: J. Berman, A. Bost, L. Lovelace Other Attendees: D. Blanks (Alvarez and Marcel).	0.20	866.00	173.20
Shea JR,Thomas M	Partner/Principal	United States	7/12/2024	Fee/Employment Applications	Meeting to review open items on budget and fee application and agree upon next steps. EY Attendees: C. Tong, C. Ancona, T. Shea	0.30	866.00	259.80
Choudary,Hira	Staff	United States	7/12/2024	Transfer Pricing	Meeting to review status reporting package for July EY Attendees: H. Choudary, C. Ancona	0.10	236.00	23.60
Bailey,Doug	Partner/Principal	United States	7/12/2024	Tax Advisory	FTX Bankruptcy Plan implementation involves related tax matters.	1.20	866.00	1,039.20
Ancona,Christopher	Senior	United States	7/12/2024	US Income Tax	Close out discussion on open items for runbook and engagement budget forecast EY Attendees: C. Tong, C. Ancona, T. Shea	0.10	415.00	41.50
Ancona,Christopher	Senior	United States	7/12/2024	Fee/Employment Applications	Meeting to review open items on budget and fee application and agree upon next steps. EY Attendees: C. Tong, C. Ancona, T. Shea	0.30	415.00	124.50
Ancona,Christopher	Senior	United States	7/12/2024	US International Tax	Meeting to review status reporting package for July EY Attendees: H. Choudary, C. Ancona	0.10	415.00	41.50
Ancona,Christopher	Senior	United States	7/12/2024	Project Management Office Transition	Review of tax project forecast and metrics	1.40	415.00	581.00
Ancona,Christopher	Senior	United States	7/12/2024	Project Management Office Transition	Correspondence with EY foreign workstreams regarding overall project status and open item's	1.60	415.00	664.00
Yang,Rachel Sim	Senior Manager	United States	7/12/2024	US International Tax	Sample workpaper review	2.00	683.00	1,366.00
S. Figueroa,Carolina	Senior	United States	7/12/2024	Transfer Pricing	Confirmation on facts and finishing memo on loan, shared with team	0.50	415.00	207.50
Shapiro,Andrew	Manager	United States	7/12/2024	Tax Advisory	2023 TCA updates	0.50	551.00	275.50
Zhu,Philip	Senior	United States	7/12/2024	US International Tax	Reviewed regular 5471s 2nd batch	1.50	415.00	622.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Neziroski,David	Associate	United States	7/12/2024	Fee/Employment Applications	Continue sensitivity review of the April detail	3.40	365.00	1,241.00
Prabhu,Nilesh	Senior	India	7/13/2024	Non US Tax	Preparation of the draft email capturing detailed comments on contemplated FTX Japan subsidiaries' transfer	1.90	415.00	788.50
Goyal,Rahul	Senior	India	7/14/2024	Transfer Pricing	Preliminary review of the email capturing detailed comments on contemplated FTX Japan subsidiaries' transfer	1.50	415.00	622.50
Choudary,Hira	Staff	United States	7/15/2024	Project Management Office Transition	Updated and finalized July status reporting package for client	3.40	236.00	802.40
Perez,Ellen Joy	Senior	Gibraltar	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd -Preparation of Management accounts up to 12 July 2024 (special request)	2.00	415.00	830.00
Perez,Ellen Joy	Senior	Gibraltar	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - Preparation of trial balance and various Journal entries - up to 12 July 2024 (special request)	1.50	415.00	622.50
Perez,Ellen Joy	Senior	Gibraltar	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - Preparation of Schedule of payable- up to 12 July 2024 (special request)	1.00	415.00	415.00
Rumford,Neil	Partner/Principal	Gibraltar	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	Providing information requested by B Frapoly of EY US on FTX FY23 Transfer Pricing Compliance, such information required for FY23 transfer pricing compliance process	0.50	866.00	433.00
Rumford,Neil	Partner/Principal	Gibraltar	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - rvw of management accounts up to 12 July 2024	0.40	866.00	346.40
Rumford,Neil	Partner/Principal	Gibraltar	7/15/2024	US Income Tax	ZUBR Exchange Ltd - email to O Ravnushkin (in absence of my colleague EJ Perez) requesting info/docs for preparation of July 2024 MOR	0.10	866.00	86.60
Yu,Fei	Senior	United States	7/15/2024	US Income Tax	Reconcile xml	3.60	415.00	1,494.00
Haas,Zach	Senior Manager	United States	7/15/2024	US Income Tax	Foreign Entity - review tax return	2.00	683.00	1,366.00
Bote,Justin	Senior	United States	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	Paper Filing Submission / Clearing additional diagnostics	2.00	415.00	830.00
Asim,Malik Umer	Senior	United States	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Germany team on the status update of 2023 financial statements	0.50	415.00	207.50
Agar,Oguzkaan	Staff	Germany	7/15/2024	Non US Tax	Day 1: Preparation of the transition package (VAT workpapers for FY2023)	1.80	236.00	424.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/15/2024	Non US Tax	FTX Europe AG / securities dealer qualification: Analysis of transfer of one entity under SAPA which requires approval from authorities from Swiss securities transfer tax perspective	0.50	683.00	341.50
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/15/2024	Non US Tax	FTX Europe AG / Tax return 2022: Review & sending of list with additional information to prepare tax return	0.30	683.00	204.90
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Adjustments of the FX rates after recorded the Purchase Price Allocation entries. Some IC accounts in foreign currency should been 0 after the sale.	3.90	236.00	920.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH : Inform N. Ossanlou (EY) about the scope and update regarding the sale of two Swiss entities.	0.50	236.00	118.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH : Inform N. Ossanlou (EY) about the scope and update regarding the sale of two Swiss entities.	0.60	236.00	141.60
Katsnelson,David	Senior Manager	United States	7/15/2024	Transfer Pricing	Review interest accrual for loans memo	0.40	683.00	273.20
Billings,Phoebe	Manager	United States	7/15/2024	Transfer Pricing	High level review of 2023 country-by-country reporting	0.30	551.00	165.30
Inker,Brian	Senior	United States	7/15/2024	Transfer Pricing	FY23 compliance review from correspondences with local teams + review of trial balances and other local financials	3.60	415.00	1,494.00
Bost,Anne	Managing Director	United States	7/15/2024	Transfer Pricing	Review P&L details for intercompany activities	0.90	814.00	732.60
Bost,Anne	Managing Director	United States	7/15/2024	Transfer Pricing	Review write-up on the issues around financial data related to country by country reporting	2.20	814.00	1,790.80
Bost,Anne	Managing Director	United States	7/15/2024	Transfer Pricing	Review detail behind the asset values provided by a&m	2.90	814.00	2,360.60
Bost,Anne	Managing Director	United States	7/15/2024	Transfer Pricing	Review email string on genesis asset	1.20	814.00	976.80
Di Stefano,Giulia	Senior	United States	7/15/2024	Transfer Pricing	Started drafting tp compliance summary for client	0.90	415.00	373.50
Suzuki,Jason	Senior Manager	Japan	7/15/2024	Non US Tax	Quoine PTE IRAS tax query review responses	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	7/15/2024	Transfer Pricing	Quoine PTE tax compliance catch up with Tricor team, S.Li	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	7/15/2024	Non US Tax	Review of work prepared by external consultant on withdrawal procedures for advance pricing arrangement with Singapore tax authorities	1.10	683.00	751.30
Nayak,Manasa	Senior Manager	India	7/15/2024	Non US Tax	Executive review of the detailed email capturing the comments on contemplated FTX Japan subsidiaries' transfer	0.90	683.00	614.70
poloner,seth	Managing Director	United States	7/15/2024	Information Reporting	Correspondence re tax issues	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/15/2024	Payroll Tax	Preparation for internal meetings on open FTX employment tax items including tax disclosure updates to frequently asked questions and employee/vendor claims	1.00	683.00	683.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/15/2024	Payroll Tax	Detail review of sample employee customer claim detail provided in comparison to FTX payroll files.	1.40	683.00	956.20
Short,Victoria	Manager	United States	7/15/2024	Payroll Tax	Follow up with jurisdiction on state closure form sent	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	7/15/2024	Non US Tax	Review of July SRP with Tom Shea and Jim Scott prior to send to Mary	0.40	551.00	220.40
Ossanlou,Nina Shehrezade	Manager	United States	7/15/2024	Non US Tax	Coordinating with ACR and EY Gibraltar to finalize the mgmt. accounts up to July to provide to A&M to proceed with liquidation	0.30	551.00	165.30

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehrezade	Manager	United States	7/15/2024	Non US Tax	Final inputs and checks for July SRP	1.20	551.00	661.20
MacLean,Corrie	Senior	United States	7/15/2024	Non US Tax	Prepare Non-US direct tax and payroll updates for the July stakeholder reporting package and convert to the working database format	3.60	415.00	1,494.00
MacLean,Corrie	Senior	United States	7/15/2024	Non US Tax	Finalize Non-US direct tax and payroll updates for the July stakeholder reporting package and convert to the working database format	0.40	415.00	166.00
Chang-Waye,Amanda	Manager	Seychelles	7/15/2024	ACR Bookkeeping/ACR Statutory Reporting	EY USA - Enquiring about the CBCR status with reverting back to client on CBCR query	2.00	551.00	1,102.00
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Correspondences regarding updated management accounts for Zubr so the director can attest the entity is solvent for liquidation purposes.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Correspondences regarding the status of compliance matters for FTX Digital Holdings that are being addressed during the entity's court hearing.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Correspondences concerning the status/next steps for finalizing the FY22 and FY23 financials for FTX Europe AG.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Correspondences regarding outstanding data required to submit the economic substance filings for the FTX BVI entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Correspondences regarding the authorization letters for the Cayman CbCR notifications.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Correspondences concerning documentation to be included in the transition package for the FTX Europe sale - to be provided to the purchaser.	0.90	551.00	495.90
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Review of weekly PMO deck for any items impacting the tax/statutory reporting compliance obligations of the FTX foreign entities.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Correspondences concerning the CbCR notification requirements for the FTX foreign entities.	1.10	551.00	606.10
Musano,Matthew Albert	Senior Manager	United States	7/15/2024	US State and Local Tax	Review information and documentation on trust formation for state tax purposes	2.30	683.00	1,570.90
Bieganski, Walter	Client Serving Contractor WB	United States	7/15/2024	US State and Local Tax	Review of state tax implications with respect to distributions from liquidating trust	0.50	200.00	100.00
Hall,Emily Melissa	Senior	United States	7/15/2024	US State and Local Tax	Sent email to V. Huang (EY) regarding Alabama payment question sent by M. Cilia (FTX).	0.10	415.00	41.50
Hall,Emily Melissa	Senior	United States	7/15/2024	US State and Local Tax	Provided response to M. Cilia's (FTX) payment question.	0.10	415.00	41.50
Hall,Emily Melissa	Senior	United States	7/15/2024	US State and Local Tax	Continued research of state sourcing rules based on conversation with W. Bieganski (EY).	2.20	415.00	913.00
Huang,Vanesa	Senior	United States	7/15/2024	US State and Local Tax	Submitted July annual reports to E. Hall (EY) for final review.	0.20	415.00	83.00
Sreenivas Katikireddi,Teja	Senior	United States	7/15/2024	Technology	Load the new Excel source file with columns indicating which coins should have a zero basis	3.40	415.00	1,411.00
Sreenivas Katikireddi,Teja	Senior	United States	7/15/2024	Technology	Rectify issues in the source Excel file to align with the databricks workflow pipeline requirements	3.20	415.00	1,328.00
Gorman,Doug	Manager	United States	7/15/2024	Technology	Review updated asset pricing table to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/15/2024	Technology	Research, code, and update asset types to support Profit & Loss calculation of 2023 crypto activity for FTX entity	2.80	551.00	1,542.80
Gorman,Doug	Manager	United States	7/15/2024	Technology	Apply new pricing to updated asset types to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.60	551.00	881.60
Ycom,Sunny	Senior	United States	7/15/2024	Technology	Updated the SQL query to reflect the latest cleaned up post-petition trades	3.80	415.00	1,577.00
Ycom,Sunny	Senior	United States	7/15/2024	Technology	Tested and reconciled the complete set of coin population between the SQL query and the Power BI visualization	2.20	415.00	913.00
Porto,Michael	Senior Manager	United States	7/15/2024	Technology	New data evaluation and ingestion. New data was updated data for coins sold.	2.40	683.00	1,639.20
Porto,Michael	Senior Manager	United States	7/15/2024	Technology	Create, map, evaluate and test new changes integrated with last weeks modules.	3.90	683.00	2,663.70
Sangster,Mark	Senior	BBC Region	7/15/2024	Non US Tax	Completing ES filings for BVI entities / contacting US team to request parent entity EINs	1.60	415.00	664.00
Sakaguchi,Kengo	Manager	United States	7/15/2024	US Income Tax	Providing comments on the Japanese tax implications in response to a follow-up question from Andreas Katelas	1.20	551.00	661.20
Davis,Christine	Manager	United States	7/15/2024	US Income Tax	Review and analyze multiple correspondences between A. Sargent, J. Black and A. Dubroff regarding legal analysis	1.50	551.00	826.50
Dubroff,Andy	Managing Director	United States	7/15/2024	Tax Advisory	Review bankruptcy plan and disclosure documents from Dbailey	2.00	814.00	1,628.00
Dubroff,Andy	Managing Director	United States	7/15/2024	Tax Advisory	Discussion of tax benefit principle w/Blank and CDavis	1.00	814.00	814.00
Cushner,Sam	Manager	United States	7/15/2024	US International Tax	Review form for Alameda Global Services Ltd	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/15/2024	US International Tax	Review form for Alameda Research Pte Ltd	0.90	551.00	495.90
Cushner,Sam	Manager	United States	7/15/2024	US International Tax	Review form for FTX Digital Markets Ltd	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/15/2024	US International Tax	Review form for FTX Products (Singapore) Pte. Ltd.	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/15/2024	US International Tax	Review form for FTX Services Solutions Ltd	1.30	551.00	716.30



**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lammey,Caitlin	Senior	United States	7/15/2024	US International Tax	Continue updating returns for additional comments	1.30	415.00	539.50
Mensah,Josephine	Staff	United States	7/15/2024	US Income Tax	FTX Compliance - Preparing the workpaper for newly assigned entity	2.50	236.00	590.00
Mensah,Josephine	Staff	United States	7/15/2024	US Income Tax	FTX Federal Compliance - Preparing workpaper	1.50	236.00	354.00
Mensah,Josephine	Staff	United States	7/15/2024	US International Tax	FTX Federal Compliance - Updating workpaper for reviewer review comments	2.50	236.00	590.00
Lovelace,Lauren	Partner/Principal	United States	7/15/2024	US International Tax	Confirming tax year-end and rules around fiscal year filers	0.80	866.00	692.80
Yang,Ming	Senior	United States	7/15/2024	US International Tax	Dormant returns ready for next level review	2.00	415.00	830.00
Zhuo,Melody	Staff	United States	7/15/2024	US International Tax	FTX International Tax Compliance technical issue review	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/15/2024	US International Tax	FTX International Tax Compliance workstreams update	2.00	236.00	472.00
Braun,Avi	Staff	United States	7/15/2024	US International Tax	FTX International Tax Compliance return edit	3.00	236.00	708.00
Braun,Avi	Staff	United States	7/15/2024	US International Tax	FTX International Tax Compliance return review and update	2.50	236.00	590.00
Katelas,Andreas	Manager	United States	7/15/2024	US International Tax	Address questions related to sale of Quoine entities	1.80	551.00	991.80
Scott,James	Client Serving Contractor JS	United States	7/15/2024	US State and Local Tax	Review of stakeholder report tracking output for management	0.30	600.00	180.00
Berman,Jake	Senior Manager	United States	7/15/2024	US Income Tax	Updating Q3 tax estimate workpapers for latest information	2.40	683.00	1,639.20
Berman,Jake	Senior Manager	United States	7/15/2024	US Income Tax	Updating for review comments on Q3 tax estimate workpapers for FTX federal entities	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	7/15/2024	US Income Tax	Updating digital asset analysis for new sales data	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	7/15/2024	US Income Tax	Reviewing methodology for bankruptcy expense allocation schedule	1.80	683.00	1,229.40
Berman,Jake	Senior Manager	United States	7/15/2024	US Income Tax	Reviewing latest projection of digital asset analysis post actual trades	2.30	683.00	1,570.90
Feliciano,Christopher	Staff	United States	7/15/2024	US Income Tax	Process setting up multi entity trial balance for review process	2.70	236.00	637.20
Mistler,Brian M	Manager	United States	7/15/2024	US Income Tax	Prepare example file for bankruptcy expense allocations	1.70	551.00	936.70
Mistler,Brian M	Manager	United States	7/15/2024	US Income Tax	Prep for crypto inventory call	0.90	551.00	495.90
Mistler,Brian M	Manager	United States	7/15/2024	US Income Tax	TB mapping and bankruptcy expense allocations	3.40	551.00	1,873.40
Shea JR,Thomas M	Partner/Principal	United States	7/15/2024	US Income Tax	Review, internal written correspondence, and refinement of Tax attributes with income tax return filings in connection with settlement	1.10	866.00	952.60
Huang,Ricki	Senior	United States	7/15/2024	US Income Tax	Walkthrough PPMDD with the first 2 finalized returns	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/15/2024	US Income Tax	Finalize the Q3 estimates	3.00	415.00	1,245.00
Hammon,David Lane	Manager	United States	7/15/2024	Non US Tax	Meeting to review and finalize the July stakeholder reporting package. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott	0.30	551.00	165.30
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/15/2024	Non US Tax	FTX Europe AG / securities dealer qualification: Internal discussion regarding results of call with FTX / lawyers and conclusion for securities transfer taxes, EY attendees: C. Schwarzwälder, M. Koch EY Attendees: C. Schwarzwälder, M. Koch	0.50	683.00	341.50
Koch,Markus	Managing Director	Switzerland/Lichtenstein	7/15/2024	Non US Tax	FTX Europe AG / securities dealer qualification: Internal discussion regarding results of call with FTX / lawyers and conclusion for securities transfer taxes, EY attendees: C. Schwarzwälder, M. Koch EY Attendees: C. Schwarzwälder, M. Koch	0.50	814.00	407.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/15/2024	US Income Tax	FTX Europe AG / securities dealer qualification: Call to discuss securities dealer qualification of FTXE, in particular, with respect to the SAPA-transaction of one entity, EY attendees: C. Schwarzwälder; Client attendees: with Arturo Giovanoli, Dusan Knezevic, Roger Bischof & Gioele Balmelli EY Attendees: C. Schwarzwälder Other Attendees: A. Giovanoli (Matrixes), D. Knezevic (Holenstein Brusa), R. Bischof (L&S), G. Balmelli (Alvarez & Marsal ),	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	7/15/2024	Project Management Office Transition	Meeting to review and finalize the July stakeholder reporting package. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott	0.30	600.00	180.00
Choudary,Hira	Staff	United States	7/15/2024	US State and Local Tax	Meeting to review and finalize the July stakeholder reporting package. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott	0.30	236.00	70.80
Huang,Vanesa	Senior	United States	7/15/2024	US State and Local Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	415.00	249.00
Bieganski,Walter	Client Serving Contractor WB	United States	7/15/2024	US State and Local Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	200.00	120.00
Sun,Yuchen	Senior	United States	7/15/2024	Non US Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	415.00	249.00
MacLean,Corrie	Senior	United States	7/15/2024	Transfer Pricing	Meeting to review and finalize the July stakeholder reporting package. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott	0.30	415.00	124.50

## Exhibit D

## Summary of Fees by Professional

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	United States	7/15/2024	US Income Tax	Discussion regarding the latest Q3 estimate federal tax calculations EY Attendees: J. Berman, T. Shea	0.60	683.00	409.80
Shea JR,Thomas M	Partner/Principal	United States	7/15/2024	US State and Local Tax	Discussion regarding the latest Q3 estimate federal tax calculations EY Attendees: J. Berman, T. Shea	0.60	866.00	519.60
Musano,Matthew Albert	Senior Manager	United States	7/15/2024	US State and Local Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	683.00	409.80
Bieganski,Walter	Client Serving Contractor WB	United States	7/15/2024	US State and Local Tax	Internal call to discuss sourcing approach for income generated by FTX entity. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	200.00	100.00
Hall,Emily Melissa	Senior	United States	7/15/2024	US State and Local Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	415.00	249.00
Hall,Emily Melissa	Senior	United States	7/15/2024	US State and Local Tax	Internal call to discuss sourcing approach for income generated by FTX entity. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	415.00	207.50
Musano,Matthew Albert	Senior Manager	United States	7/15/2024	US Income Tax	Internal call to discuss sourcing approach for income generated by FTX entity. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.50	683.00	341.50
Massengill,Clint	Managing Director	United States	7/15/2024	US Income Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	814.00	488.40
Scott,James	Client Serving Contractor JS	United States	7/15/2024	US International Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	600.00	360.00
Lovelace,Lauren	Partner/Principal	United States	7/15/2024	US State and Local Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	866.00	519.60
Zheng,Eva	Manager	United States	7/15/2024	US Income Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	551.00	330.60
Berman,Jake	Senior Manager	United States	7/15/2024	Non US Tax	7/15 weekly state and local tax field of play call to walk through workstream updates. EY Attendees: E. Hall, C. Massengill, E. Zheng, J. Berman, J. Scott, L. Lovelace, M. Musano, V. Huang, W. Bieganski, Y. Sun	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	7/15/2024	Non US Tax	Quoine PTE tax compliance catch up call with R. Mok, S. Li EY Attendees: J. Suzuki Other Attendees: S. Li (A&M), R. Mok (Vistra),	1.00	683.00	683.00
Bailey,Doug	Partner/Principal	United States	7/15/2024	Tax Advisory	The FTX Bankruptcy Plan's implementation includes associated tax matters.	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	7/15/2024	Tax Advisory	Implementation of the FTX Bankruptcy Plan encompasses tax matters.	3.20	866.00	2,771.20
Tong,Chia-Hui	Senior Manager	United States	7/15/2024	Project Management Office Transition	Review output of Standard Reporting Package to ensure all activity is updated in advance of sending to FTX team.	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	United States	7/15/2024	Project Management Office Transition	Prepare agenda items for debrief with FTX CFO and CAO	0.80	683.00	546.40
Ancona,Christopher	Senior	United States	7/15/2024	US Income Tax	Meeting to review and finalize the July stakeholder reporting package. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, J. Scott	0.30	415.00	124.50
Ancona,Christopher	Senior	United States	7/15/2024	Project Management Office Transition	Updates to Project Management Office workflows for overall engagement	2.80	415.00	1,162.00
Ancona,Christopher	Senior	United States	7/15/2024	Project Management Office Transition	Edits to the control summary for July tax deliverables for reporting to FTX leadership	2.10	415.00	871.50
Ortiz,Daniella	Staff	United States	7/15/2024	US International Tax	Tax return sch f and sch c	3.00	236.00	708.00
Yang,Rachel Sim	Senior Manager	United States	7/15/2024	US International Tax	Dormant entities list review	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	United States	7/15/2024	US International Tax	Dormant entity filing position guideline	1.00	683.00	683.00
Yang,Rachel Sim	Senior Manager	United States	7/15/2024	US International Tax	Dormant entity form sample review	0.50	683.00	341.50
Yang,Rachel Sim	Senior Manager	United States	7/15/2024	US International Tax	Foreign Entity PFIC review	1.00	683.00	683.00
Yang,Rachel Sim	Senior Manager	United States	7/15/2024	US International Tax	Foreign Entity 8858 review	0.50	683.00	341.50
Shapiro,Andrew	Manager	United States	7/15/2024	Tax Advisory	2023 TCA update	0.50	551.00	275.50
Zhu,Philip	Senior	United States	7/15/2024	US International Tax	Continued review regular S471s 2nd batch	3.50	415.00	1,452.50
Sarte,Angel Lyne	Staff	Gibraltar	7/16/2024	Payroll Tax	Preparation of July 2024 gross to net schedules + communication with EY US team on the same + Sending out of payslips; Preparation of payment remittance online form for July 2024	1.00	236.00	236.00
Agar,Oguzkaan	Staff	Germany	7/16/2024	Non US Tax	Day 2: Preparation of the transition package (VAT workpapers for FY2023)	1.40	236.00	330.40
Kyriakides,Stavros	Senior Manager	Cyprus	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Emails and follow ups with auditors to discuss Innovatia audit and availability of information for the years 2021-2023	0.60	683.00	409.80
Tsikkouris,Anastasios	Manager	Cyprus	7/16/2024	Non US Tax	Emails and follow ups with the ACR team to discuss Innovatia audit and availability of information for the years 2021-2023 in order to perform our tax review procedures.	0.60	551.00	330.60



**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Liassides,Petros	Partner/Principal	Cyprus	7/16/2024	Non US Tax	Emails / communication and follow ups with the ACR team to discuss Innovatia audit and availability of information for the years 2021-2023 in order to perform our tax review procedures.	0.60	866.00	519.60
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Analyzed of a request received by e-mail from J. Bavaud (FTX) regarding adjustment in the 2022 Financial statements. The bookkeeping was done and then we provide the new GL and TB to J. Bavaud (FTX) by e-mails	2.00	236.00	472.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Following the adjustment to the liquidation expense provision requested by A. Giovani (Matrixis) I have sent you the updated Trial Balance (TB) and General Ledger (GL) for FTX Europe for the year 2023.	2.00	236.00	472.00
Inker,Brian	Senior	United States	7/16/2024	Transfer Pricing	Industry analysis updates for FY23 documentation	1.40	415.00	581.00
Bost,Anne	Managing Director	United States	7/16/2024	Transfer Pricing	Review memo on interest accrual	2.60	814.00	2,116.40
Bost,Anne	Managing Director	United States	7/16/2024	Transfer Pricing	Review write up from a Singapore perspective on apa withdrawal	2.60	814.00	2,116.40
Bost,Anne	Managing Director	United States	7/16/2024	Transfer Pricing	Review pmo deck	0.80	814.00	651.20
Suzuki,Jason	Senior Manager	Japan	7/16/2024	Non US Tax	Continuity of finance function for Quoine PTE after the sale of FTX Japan KK to bitFlyer including interviewing employees, payroll function, contractors	3.30	683.00	2,253.90
Suzuki,Jason	Senior Manager	Japan	7/16/2024	Non US Tax	Working files for corporate secretary of Quoine PTE and communication to S&C and A&M	0.90	683.00	614.70
Mizutani,Rie	Manager	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Separation of KK operations _3	0.30	551.00	165.30
Mizutani,Rie	Manager	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of monthly financial results of HD (Accounting treatment in the case of distribution in kind)	2.80	551.00	1,542.80
Sakaguchi,Masato	Senior	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Bank file for 8 July to 15 July review for FTX Japan KK	3.10	415.00	1,286.50
Sakaguchi,Masato	Senior	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Investigation of softledger license	1.10	415.00	456.50
Sakaguchi,Masato	Senior	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Payment tracker file preparation for FTX Japan Group	3.80	415.00	1,577.00
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July12	0.70	236.00	165.20
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July13	0.90	236.00	212.40
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July14	0.60	236.00	141.60
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 12 for reporting JFSA	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 13 for reporting JFSA	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 14 for reporting JFSA	0.70	236.00	165.20
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July15	1.10	236.00	259.60
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 15 for reporting JFSA	1.10	236.00	259.60
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Creating payment request excel	0.50	236.00	118.00
Ashihara,Kae	Staff	Japan	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. File invoice for Payment request	0.40	236.00	94.40
Varma,Bharath	Manager	India	7/16/2024	Non US Tax	Preparation of analysis regarding the tax implications on the alternative structures	2.40	551.00	1,322.40
Goto,Keisuke	Senior Manager	Japan	7/16/2024	Transfer Pricing	Conduct a preliminary review of withdrawal letters for submission to TRTB (Japan Tax Review Tribunal Board) and NTA (Japan National Tax Agency) in relation to Japan-Singapore Bilateral APA support for FTX Japan KK	1.70	683.00	1,161.10
Lowery,Kristie L	National Partner/Principal	United States	7/16/2024	Payroll Tax	Detail partner review of prepared correspondence from K. Wrenn (Senior Manager) on request from S&C regarding employment tax claims items.	0.80	1,040.00	832.00
Lowery,Kristie L	National Partner/Principal	United States	7/16/2024	Payroll Tax	Documentation review of provided employee claim wallet detail and summary items from A&M.	0.80	1,040.00	832.00
DeVincenzo,Jennie	Managing Director	United States	7/16/2024	Payroll Tax	Detail documentation review of provided employee claim wallet detail and summary items from A&M.	1.20	814.00	976.80
Short,Victoria	Manager	United States	7/16/2024	Payroll Tax	Review and respond to new correspondence relating to payroll tax account	0.50	551.00	275.50
Allen,Jenefier Michelle	Staff	United States	7/16/2024	Non US Tax	Remove deliverables from OGM no longer in EY's scope	0.20	236.00	47.20
Ossanolou,Nina Shehrezade	Manager	United States	7/16/2024	Non US Tax	ACM discussion on Seychelles entities	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	7/16/2024	Non US Tax	Working with M. Cilia (FTX) to understand the status of the CbCr filings	0.90	551.00	495.90
MacLean,Corrie	Senior	United States	7/16/2024	Non US Tax	Review and update US workstreams July stakeholder reporting package updates and convert to the working database format	2.50	415.00	1,037.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Engelbrecht, Kevin	Senior Manager	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Dugas, Annie	Manager	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Dugas, Tara	Senior	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Bastienne, Oliver	Partner/Principal	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	866.00	259.80
Ramkalawan, Rachel	Staff	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	236.00	70.80
Chang-Waye, Amanda	Manager	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Hoareau, Tina	Senior	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Hammon, David Lane	Manager	United States	7/16/2024	Non US Tax	Correspondences regarding the financials of certain FTX foreign entities needed for US information reporting.	0.20	551.00	110.20
Hammon, David Lane	Manager	United States	7/16/2024	Non US Tax	Correspondences regarding the CbCR requirements for the FTX entities in The Bahamas, BVI and Cayman.	0.60	551.00	330.60
Hammon, David Lane	Manager	United States	7/16/2024	Non US Tax	Correspondences regarding documentation for the FTX Europe sale transition package for the purchaser.	1.40	551.00	771.40
Hammon, David Lane	Manager	United States	7/16/2024	Non US Tax	Correspondences regarding status updates/next steps on the tax returns/financials/annual returns of the FTX Hong Kong and Singapore entities.	0.90	551.00	495.90
Hammon, David Lane	Manager	United States	7/16/2024	Non US Tax	Correspondences regarding potential firms to audit the FY20 through FY23 financial statements for the FTX Nigerian entities.	0.20	551.00	110.20
Hammon, David Lane	Manager	United States	7/16/2024	Non US Tax	Correspondences concerning customer data required to complete the Canadian GST compliance analysis.	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	7/16/2024	Non US Tax	Correspondences regarding next steps for the BAPA between FTX Japan KK and Quoine Singapore now that FTX Japan KK has been sold.	0.30	551.00	165.30
Bieganski, Walter	Client Serving Contractor WB	United States	7/16/2024	US State and Local Tax	Initial drafting of comprehensive outline of state tax issues to date.	2.80	200.00	560.00
Hall, Emily Melissa	Senior	United States	7/16/2024	US State and Local Tax	Revised apportionment workbook for various FTX entities.	1.70	415.00	705.50
Hall, Emily Melissa	Senior	United States	7/16/2024	US State and Local Tax	Reviewed various Secretary of State websites for reinstatement status for FTX entity.	0.60	415.00	249.00
Hall, Emily Melissa	Senior	United States	7/16/2024	US State and Local Tax	Sent email to V. Huang concerning Secretary of State reinstatement updates for FTX entity.	0.20	415.00	83.00
Hall, Emily Melissa	Senior	United States	7/16/2024	US State and Local Tax	Reviewed July 2024 annual report batch sent by V. Huang (EY).	0.10	415.00	41.50
Hall, Emily Melissa	Senior	United States	7/16/2024	US State and Local Tax	Drafted email to M. Cilia (FTX) and R. Hoskins (RLKS) with July 2024 annual report filing instructions and Washington Business & Occupation tax information request for FTX entities.	0.50	415.00	207.50
Sreenivas Katikireddi, Teja	Senior	United States	7/16/2024	Technology	Refresh Power BI report and graphs to reflect the updated numbers	3.10	415.00	1,286.50
Gorman, Doug	Manager	United States	7/16/2024	Technology	Rerun code with updated fixes for prices and asset types to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug	Manager	United States	7/16/2024	Technology	Review output with updated fixes for prices and asset types to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/16/2024	Technology	Prepare new Power BI filter for date range to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/16/2024	Technology	Prepare new Power BI report function for trade date range to support Profit & Loss calculation of 2023 crypto activity for FTX entity	1.60	551.00	881.60
Yeom,Sunny	Senior	United States	7/16/2024	Technology	Continue testing to ensure we are bringing in the accurate dataset	3.00	415.00	1,245.00
Porto,Michael	Senior Manager	United States	7/16/2024	Technology	Carefully assessed new data entries for consistency with existing records and results.	3.50	683.00	2,390.50
Porto,Michael	Senior Manager	United States	7/16/2024	Technology	Missing cost basis reviewed	2.70	683.00	1,844.10
Porto,Michael	Senior Manager	United States	7/16/2024	Technology	Review samples to determine reasonableness of acting code structure.	2.80	683.00	1,912.40
Davis,Christine	Manager	United States	7/16/2024	US Income Tax	Draft correspondence to A. Sargent, A. Dubroff and J. Blank regarding tax analysis; review and respond to message from D. Bailey regarding additional information request and tax analysis	0.90	551.00	495.90
Mok,Wan Ling	Staff	United States	7/16/2024	US International Tax	Worked on TBs for FTX ITS entities	2.80	236.00	660.80
Mok,Wan Ling	Staff	United States	7/16/2024	US International Tax	Compile returns for FTX ITS entities on OIT according to comments	1.00	236.00	236.00
Mok,Wan Ling	Staff	United States	7/16/2024	US International Tax	Compile new returns on OIT	1.00	236.00	236.00
Cushner,Sam	Manager	United States	7/16/2024	US International Tax	Review form for GG Trading Terminal Ltd	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/16/2024	US International Tax	Review form for FTX Japan KK	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/16/2024	US International Tax	Review form for FTX Ventures Ltd	1.50	551.00	826.50
Lamney,Caitlin	Senior	United States	7/16/2024	US International Tax	Working on preparing return workbooks for FTX entities	1.70	415.00	705.50
Mensah,Josephine	Staff	United States	7/16/2024	US International Tax	FTX Compliance - Updating workpaper for review comments from reviewer	1.50	236.00	354.00
Mensah,Josephine	Staff	United States	7/16/2024	US Income Tax	FTX Compliance - Preparing international returns	2.50	236.00	590.00
Mensah,Josephine	Staff	United States	7/16/2024	US Income Tax	FTX Federal Compliance - Preparing federal return	2.50	236.00	590.00
Mensah,Josephine	Staff	United States	7/16/2024	US Income Tax	FTX Federal Compliance - Updating return for reviewer review comments	1.50	236.00	354.00
Lovelace,Lauren	Partner/Principal	United States	7/16/2024	US International Tax	Pull prior year data for FTX Hong Kong Ltd and FTX Entities	1.60	866.00	1,385.60
Yang,Ming	Senior	United States	7/16/2024	US International Tax	Review FTX entities work paper and returns	2.00	415.00	830.00
Zhuo,Melody	Staff	United States	7/16/2024	US International Tax	FTX International Tax Compliance return update	1.00	236.00	236.00
Zhuo,Melody	Staff	United States	7/16/2024	US International Tax	FTX International Tax Compliance client package review	3.20	236.00	755.20
Braun,Avi	Staff	United States	7/16/2024	US International Tax	FTX ITTS technology issue update	2.00	236.00	472.00
Katelas,Andreas	Manager	United States	7/16/2024	US International Tax	Research regarding local valuation reports needed for regulatory purposes	2.30	551.00	1,267.30
Scott,James	Client Serving Contractor JS	United States	7/16/2024	Non US Tax	Review of state tax considerations related to liquidating trust ongoing operations	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	United States	7/16/2024	Non US Tax	Analysis of Japan and Seychelles technical analyses regarding local taxation matters	1.10	600.00	660.00
Berman,Jake	Senior Manager	United States	7/16/2024	US Income Tax	Prepare comparative digital asset file between the model and original source data provided	1.90	683.00	1,297.70
Berman,Jake	Senior Manager	United States	7/16/2024	US Income Tax	Reviewing methodology for bankruptcy expense allocation schedule for federal tax purposes	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	7/16/2024	US Income Tax	Reviewing Hawaii Digital Assets tax return workbook and proforma	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	7/16/2024	US Income Tax	Reviewing Blockfolio tax return workbook and return	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	7/16/2024	US Income Tax	Reviewing FTX Vault Trust tax return workbook	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	7/16/2024	US Income Tax	Updating final documentation for Q3 estimate calculations for federal tax purposes	0.90	683.00	614.70
Bartow,Andrea Monica	Senior	United States	7/16/2024	Tax Advisory	Updating cost analysis schedule based on latest invoices received (Day 1)	2.10	415.00	871.50
Feliciano,Christopher	Staff	United States	7/16/2024	US Income Tax	Walk through workflow to make a trial balance for entity for review	2.40	236.00	566.40
Mistler,Brian M	Manager	United States	7/16/2024	US Income Tax	Review Box information uploads and distribute to respective teams	1.80	551.00	991.80
Mistler,Brian M	Manager	United States	7/16/2024	US Income Tax	Expense capitalization review of prior year	1.60	551.00	881.60
Mistler,Brian M	Manager	United States	7/16/2024	US Income Tax	Expansion of expense capitalization file	1.30	551.00	716.30
Mistler,Brian M	Manager	United States	7/16/2024	US Income Tax	Correspondence re: A&M team comments on expense analysis	0.40	551.00	220.40
Shea JR,Thomas M	Partner/Principal	United States	7/16/2024	US Income Tax	Review, written correspondence, and submission to Alvarez & Marsal of 7/16 Weekly FTX Debtors Tax Discussion slide	1.30	866.00	1,125.80
Huang,Ricki	Senior	United States	7/16/2024	US Income Tax	Clearing Diagnostics in the tax software for return validation -1	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/16/2024	US Income Tax	Clearing Diagnostics in the tax software for return validation -2	3.00	415.00	1,245.00

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost, Anne	Managing Director	United States	7/16/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	814.00	651.20
Mistler, Brian M	Manager	United States	7/16/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	551.00	440.80
Choudary, Hira	Staff	United States	7/16/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	236.00	188.80
Neziroski, David	Associate	United States	7/16/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.10	365.00	36.50
McGee, Liz	Senior Manager	United States	7/16/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	683.00	546.40
Choudary, Hira	Staff	United States	7/16/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.10	236.00	23.60
Suzuki, Jason	Senior Manager	Japan	7/16/2024	Non US Tax	Quoine PTE - conference call with corporate secretary to check status of tax compliance. with V. Tournadre EY Attendees: J. Suzuki Other Attendees: V. Tournadre (TLB).	1.00	683.00	683.00
Hammon, David Lane	Manager	United States	7/16/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	551.00	440.80
McComber, Donna	National Partner/Principal	United States	7/16/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	1,040.00	832.00
Katsnelson, David	Senior Manager	United States	7/16/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	683.00	546.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	7/16/2024	Tax Advisory	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	415.00	332.00
Scott,James	Client Serving Contractor JS	United States	7/16/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	600.00	480.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	683.00	546.40
Hammon,David Lane	Manager	United States	7/16/2024	US State and Local Tax	7/16/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50
Hall,Emily Melissa	Senior	United States	7/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	415.00	332.00
Berman,Jake	Senior Manager	United States	7/16/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	683.00	546.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/16/2024	Payroll Tax	Meeting to discuss the current FTX debtor entities payroll tax items, including claim evaluation and documentation review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.00	683.00	683.00
DeVincenzo,Jennie	Managing Director	United States	7/16/2024	Project Management Office Transition	Meeting to discuss the current FTX debtor entities payroll tax items, including claim evaluation and documentation review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.00	814.00	814.00
Tong,Chia-Hui	Senior Manager	United States	7/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	683.00	546.40
Berman,Jake	Senior Manager	United States	7/16/2024	Non US Tax	Meeting to discuss payroll reporting for FTX entity for return preparation purposes. EY Attendees: E. Hall, J. Berman, K. Wrenn	0.40	683.00	273.20
Ossanolou,Nina Shehrezade	Manager	United States	7/16/2024	Non US Tax	7/16/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki, Jason	Senior Manager	Japan	7/16/2024	Payroll Tax	FTX Japan KK weekly catch up conference call with Sullivan & Cromwell. 3 EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell).	0.40	683.00	273.20
DeVincenzo, Jennie	Managing Director	United States	7/16/2024	US State and Local Tax	Working session to finalize draft of correspondence return to K. Schultea (FTX) on evaluation of employee claims and S&C on prior documentation provided for employee claims. EY Attendees: K. Wrenn, J. DeVincenzo	0.50	814.00	407.00
Hall, Emily Melissa	Senior	United States	7/16/2024	Payroll Tax	Meeting to discuss payroll reporting for FTX entity for return preparation purposes. EY Attendees: E. Hall, J. Berman, K. Wrenn	0.40	415.00	166.00
Wrenn, Kaitlin Doyle	Senior Manager	United States	7/16/2024	Payroll Tax	Working session to finalize draft of correspondence return to K. Schultea (FTX) on evaluation of employee claims and S&C on prior documentation provided for employee claims. EY Attendees: K. Wrenn, J. DeVincenzo	0.50	683.00	341.50
Wrenn, Kaitlin Doyle	Senior Manager	United States	7/16/2024	Payroll Tax	Meeting to discuss payroll reporting for FTX entity for return preparation purposes. EY Attendees: E. Hall, J. Berman, K. Wrenn	0.40	683.00	273.20
Lowery, Kristie L.	National Partner/Principal	United States	7/16/2024	Non US Tax	Meeting to discuss the current FTX debtor entities payroll tax items, including claim evaluation and documentation review. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	1.00	1,040.00	1,040.00
MacLean, Corrie	Senior	United States	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	415.00	207.50
Oyetunde, Oyebode	Manager	United States	7/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	551.00	440.80
Shea JR, Thomas M	Partner/Principal	United States	7/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	866.00	692.80
Ossanolou, Nina Shehrezade	Manager	United States	7/16/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	551.00	440.80
Musano, Matthew Albert	Senior Manager	United States	7/16/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	683.00	546.40
Zhuo, Melody	Staff	United States	7/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	236.00	188.80

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	7/16/2024	US Income Tax	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Haas,Zach	Senior Manager	United States	7/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	683.00	546.40
Ossanolou,Nina Shehrezade	Manager	United States	7/16/2024	Information Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Poloner,Seth	Managing Director	United States	7/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	814.00	651.20
Scott,James	Client Serving Contractor JS	United States	7/16/2024	US State and Local Tax	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	600.00	240.00
Bieganski,Walter	Client Serving Contractor WB	United States	7/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	200.00	160.00
Bailey,Doug	Partner/Principal	United States	7/16/2024	Tax Advisory	Tax-related considerations during the implementation of the FTX Bankruptcy Plan.	2.30	866.00	1,991.80
Bailey,Doug	Partner/Principal	United States	7/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	866.00	692.80
Engelbrecht, Kevin	Senior Manager	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20
Faerber,Anna	Senior Manager	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20



**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Dugassee,Annie	Manager	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Dugassee, Tara	Senior	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Bastienne,Oliver	Partner/Principal	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	866.00	346.40
Ramakalawan, Rachel	Staff	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	236.00	94.40
Chang-Waye,Amanda	Manager	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Houareau,Tina	Senior	Seychelles	7/16/2024	ACR Bookkeeping/ACR Statutory Reporting	7/16/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugassee (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugassee (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Tong,Chia-Hui	Senior Manager	United States	7/16/2024	Project Management Office Transition	Review progress of runbook to ensure the work items are progressing to internal due dates	1.40	683.00	956.20
Ancona,Christopher	Senior	United States	7/16/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.10	415.00	41.50
Ancona,Christopher	Senior	United States	7/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. Ancona, C. MacLean, D. Katsnelson, D. Hammon, D. McComber, D. Bailey, E. Hall, J. Berman, J. Scott, K. Wrenn, L. McGee, M. Musano, M. Zhuo, N. Ossanolou, O. Oyetunde, S. Poloner, T. Shea, W. Bieganski, Z. Haas	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	7/16/2024	Project Management Office Transition	Preparation of meeting materials ahead of call with tax workstreams	1.30	415.00	539.50
Ancona,Christopher	Senior	United States	7/16/2024	Project Management Office Transition	Follow up with tax workstreams regarding open items on compliance deliverables	1.30	415.00	539.50
Ancona,Christopher	Senior	United States	7/16/2024	Project Management Office Transition	Edits to One Source Methodology dashboards for latest compliance deliverable status	1.70	415.00	705.50
Ancona,Christopher	Senior	United States	7/16/2024	Project Management Office Transition	Updates to Project Management workflows to capture additional engagement requirements	1.10	415.00	456.50
Ortiz,Daniella	Staff	United States	7/16/2024	US International Tax	Tax return workpaper calculations	3.50	236.00	826.00
S. Figueroa,Carolina	Senior	United States	7/16/2024	Transfer Pricing	Transfer Pricing compliance memo, review materials and sources	3.90	415.00	1,618.50
Zhu,Philip	Senior	United States	7/16/2024	US International Tax	Continued review regular 5471s 2nd batch and provided review comments	3.00	415.00	1,245.00
Carreras,Stephen	Manager	Gibraltar	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of gross to net payroll schedules for July 2024 & payment of taxes and social insurance due for the month including employee payslips	1.00	551.00	551.00
Oyetunde,Oyebode	Manager	United States	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Cyprus to confirm audit of 2020 draft financial statements	1.20	551.00	661.20
Asim,Malik Umer	Senior	United States	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY local teams on the timelines for 2021-2023 financial statements.	0.50	415.00	207.50
Shabanaj,Vlora	Manager	Germany	7/17/2024	Non US Tax	Preliminary review of the transition package (VAT workpapers for FY2023).	1.80	551.00	991.80

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bruns,Alexander	Senior Manager	Germany	7/17/2024	Non US Tax	Secondary review of the transition package (VAT workpapers for FY2023).	0.90	683.00	614.70
Agar,Oguzkaan	Staff	Germany	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Finalization and uploading of the transition package (VAT workpapers and VAT return for FY2022 and 2023)	0.50	236.00	118.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/17/2024	Non US Tax	FTX Europe AG / securities dealer qualification: preparation of summary of tax assessment based on gained understanding from inputs lawyers	1.50	683.00	1,024.50
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/17/2024	Non US Tax	FTX Europe AG: Preparation tax return 2022 after input of client	2.00	236.00	472.00
McComber,Donna	National Partner/Principal	United States	7/17/2024	Transfer Pricing	Review cber questions/responses	0.30	1,040.00	312.00
Katsnelson,David	Senior Manager	United States	7/17/2024	Transfer Pricing	Review expense spreadsheet to allocate from A&M	0.60	683.00	409.80
Billings,Phoebe	Manager	United States	7/17/2024	Transfer Pricing	Drafting email response to EY Ireland's inquiry regarding financial statements and email correspondence with various EY local teams regarding country-by-country reporting deliverables	0.90	551.00	495.90
Inker,Brian	Senior	United States	7/17/2024	Transfer Pricing	Industry analysis updates for FY23 documentation - continued	2.30	415.00	954.50
Bost,Anne	Managing Director	United States	7/17/2024	Transfer Pricing	Review information related to country by country reporting notifications for Bahamas	1.90	814.00	1,546.60
Di Stefano,Giulia	Senior	United States	7/17/2024	Transfer Pricing	Draft emails on cber requirements to various foreign teams	1.20	415.00	498.00
Di Stefano,Giulia	Senior	United States	7/17/2024	Transfer Pricing	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	7/17/2024	Non US Tax	Continuity of finance function for Quoine PTE after the sale of FTX Japan KK to bitFlyer including interviewing employees, payroll function, contractors_2	3.50	683.00	2,390.50
Taniguchi,Keisuke	Senior Manager	Japan	7/17/2024	Non US Tax	Information request regarding of CbCR notification for FTX Holdings Japan (1)	0.60	683.00	409.80
Mizutani,Rie	Manager	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Support for the submission of amended returns by Japan KK _1	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Data confirmation for JFSA monthly reporting	3.50	415.00	1,452.50
Sakaguchi,Masato	Senior	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Investigation of FTX Japan Service KK's bank account information	2.70	415.00	1,120.50
Noda,Sachiho	Staff	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Sending the invoices from November 2023 to March 2024 to US team	0.60	236.00	141.60
Ashihara,Kae	Staff	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July16	2.30	236.00	542.80
Ashihara,Kae	Staff	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 16 for reporting JFSA	2.50	236.00	590.00
Ashihara,Kae	Staff	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from July 1 to July 16 for hand over	2.80	236.00	660.80
Buduguntae,Shashanka	Partner/Principal	India	7/17/2024	Non US Tax	Executive review of the slide deck covering the updated alternatives	0.70	866.00	606.20
Madrasi,Hussain	Senior Manager	India	7/17/2024	Non US Tax	Preliminary review of slide deck covering the updated alternatives	1.60	683.00	1,092.80
Bhardwaj,Kunal	Staff	India	7/17/2024	Non US Tax	Preparation of an email for Jason Suzuki to assist with changing contact details on the TRACES portal.	0.70	236.00	165.20
GV,Krishna	Partner/Principal	India	7/17/2024	Non US Tax	Second level executive review of the slide deck covering the updated alternatives	0.10	866.00	86.60
Nakagami,Jun	Partner/Principal	Japan	7/17/2024	Transfer Pricing	Conduct an executive review of withdrawal letters for submission to TRTB (Japan Tax Review Tribunal Board) and NTA (Japan National Tax Agency)	1.30	866.00	1,125.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/17/2024	Payroll Tax	FTX runbook draft preparation for employment tax updates and inclusion of non-customer claims.	2.70	683.00	1,844.10
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/17/2024	Payroll Tax	FTX mail review for employment tax items	0.80	683.00	546.40
Ossanolou,Nina Shehrezade	Manager	United States	7/17/2024	Non US Tax	Review the HK UPE threshold for CbCR notification obligation and discussing this with Tricor	0.20	551.00	110.20
Ossanolou,Nina Shehrezade	Manager	United States	7/17/2024	Non US Tax	Discussing Auditor options for Nigeria with Mary and reaching out to Nigeria to let them know to engage one	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	7/17/2024	Non US Tax	Continued discussion on the status of the CbCr filings, Discussion with TLB in regards to the annual returns for SG and HK and emails	1.30	551.00	716.30
MacLean,Corrie	Senior	United States	7/17/2024	Non US Tax	Finalize updates to the July SRP deliverables, action priorities and status updates based on leaderships responses.	3.90	415.00	1,618.50
Houareau,Tina	Senior	Seychelles	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Amended letter of representation to disclose fair value of asset	0.50	415.00	207.50
Hammon,David Lane	Manager	United States	7/17/2024	Non US Tax	Correspondences regarding the timings for completing the FY21 through FY23 financials for Innovatia.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/17/2024	Non US Tax	Correspondences regarding resolutions/outstanding data required to submit the economic substance filings for the FTX BVI entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/17/2024	Non US Tax	Correspondences regarding the transitions package for the FTX Japan sale.	1.70	551.00	936.70
Hammon,David Lane	Manager	United States	7/17/2024	Non US Tax	Correspondences regarding tax/accounting scope to be performed by ACM for the Seychelles entities.	0.80	551.00	440.80

## Exhibit D

## Summary of Fees by Professional

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	7/17/2024	Non US Tax	Correspondences regarding the CbCR compliance obligations of the FTX foreign entities.	1.00	551.00	551.00
Bieganski, Walter	Client Serving Contractor WB	United States	7/17/2024	US State and Local Tax	Drafting of the state tax considerations of establishment of liquidating trust.	2.30	200.00	460.00
Hall,Emily Melissa	Senior	United States	7/17/2024	US State and Local Tax	Drafted Washington B&O calculations for FTX entities due in July.	0.80	415.00	332.00
Hall,Emily Melissa	Senior	United States	7/17/2024	US State and Local Tax	Continued drafting of state apportionment workpaper to account for treatment of revenue streams and whether included in apportionment denominator.	1.20	415.00	498.00
Hall,Emily Melissa	Senior	United States	7/17/2024	US State and Local Tax	Updated status of state tax deliverables.	1.40	415.00	581.00
Huang,Vanesa	Senior	United States	7/17/2024	US State and Local Tax	Completed FTX-Independence questionnaire	0.20	415.00	83.00
Huang,Vanesa	Senior	United States	7/17/2024	US State and Local Tax	Updated documentation of submitted annual reports.	0.40	415.00	166.00
Sreenivas Katikireddi,Teja	Senior	United States	7/17/2024	Technology	Export information from the Power BI report into excel to share with the client	3.30	415.00	1,369.50
Gorman,Doug	Manager	United States	7/17/2024	Technology	Testing of new Power BI features for date and trade ranges to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/17/2024	Technology	Testing of basis assignment to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/17/2024	Technology	Testing of price assignment to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Yeom,Sunny	Senior	United States	7/17/2024	Technology	Updated the April trade data with the newly provided April trade data received	3.00	415.00	1,245.00
Yeom,Sunny	Senior	United States	7/17/2024	Technology	Review and identify errors within the provided data	2.10	415.00	871.50
Yeom,Sunny	Senior	United States	7/17/2024	Technology	Test and reconcile the April data provided and our Power BI visualization.	2.90	415.00	1,203.50
Gorman,Doug	Manager	United States	7/17/2024	Technology	Review basis assignment methodology to support Profit & Loss calculation of 2023 crypto activity for FTX entity	3.60	551.00	1,983.60
Porto,Michael	Senior Manager	United States	7/17/2024	Technology	Existing documents read and analyzed to detect variances.	1.00	683.00	683.00
Porto,Michael	Senior Manager	United States	7/17/2024	Technology	Information prep for client. PPT and visuals created.	2.80	683.00	1,912.40
Porto,Michael	Senior Manager	United States	7/17/2024	Technology	Comprehensive analysis of computational procedures in Databricks from steps 0 through 6.	3.70	683.00	2,527.10
Sangster,Mark	Senior	BBC Region	7/17/2024	Non US Tax	Drafting resolution letters for client's signature to proceed with BVIES filings	0.80	415.00	332.00
Chen,Zhu En	Staff	United States	7/17/2024	US International Tax	Updating return in OIT per comments	0.50	236.00	118.00
Dubroff,Andy	Managing Director	United States	7/17/2024	Tax Advisory	Discussions w/CDavis and analysis re: research on tax benefit principles	1.50	814.00	1,221.00
Mok,Wan Ling	Staff	United States	7/17/2024	US International Tax	Made updates to TBs for FTX ITS entities and return according to comments	1.50	236.00	354.00
Cushman,Sam	Manager	United States	7/17/2024	US International Tax	Review form for FTX Gibraltar Ltd	1.20	551.00	661.20
Cushman,Sam	Manager	United States	7/17/2024	US International Tax	Review form for Alameda Research (Bahamas)	0.70	551.00	385.70
Cushman,Sam	Manager	United States	7/17/2024	US International Tax	Review form for Alameda Research Yankari Ltd	0.60	551.00	330.60
Cushman,Sam	Manager	United States	7/17/2024	US International Tax	Review form for Foreign Entity Investments Ltd	1.40	551.00	771.40
Cushman,Sam	Manager	United States	7/17/2024	US International Tax	Review form for Dappbase Ventures Limited	0.90	551.00	495.90
Lammey,Caitlin	Senior	United States	7/17/2024	US International Tax	Updating and printing FTX returns	2.70	415.00	1,120.50
Lammey,Caitlin	Senior	United States	7/17/2024	US International Tax	Discussing additional PBC received for two FTX entities	0.30	415.00	124.50
Mensah,Josephine	Staff	United States	7/17/2024	US Income Tax	FTX Federal Compliance - Continue preparing workpapers	1.50	236.00	354.00
Mensah,Josephine	Staff	United States	7/17/2024	US International Tax	FTX Federal Compliance - Self-reviewed prepared workpaper	2.50	236.00	590.00
Mensah,Josephine	Staff	United States	7/17/2024	US International Tax	FTX Compliance - Continued preparing the workpaper for newly assigned entity	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/17/2024	US Income Tax	FTX Compliance - Continue updating workpaper for review comments from reviewer	1.50	236.00	354.00
Liu,Ke	Senior	United States	7/17/2024	US International Tax	Review/update FTX Derivatives GmbH (fka Digital Derivatives GmbH) workpaper, refer to prior year tax return to identify potential updates and send out comments to staff	3.00	415.00	1,245.00
Lovelace,Lauren	Partner/Principal	United States	7/17/2024	US International Tax	Looking at OECD guidance around permanent establishments	1.50	866.00	1,299.00
Yang,Ming	Senior	United States	7/17/2024	US International Tax	Review FTX 8865 returns and update according to comments	2.00	415.00	830.00
Zhuo,Melody	Staff	United States	7/17/2024	US International Tax	FTX International Tax Compliance client package review continued	3.50	236.00	826.00
Zhuo,Melody	Staff	United States	7/17/2024	US International Tax	FTX International Tax Compliance technical issue analysis	2.90	236.00	684.40
Jayanthi,Lakshmi	Senior Manager	United States	7/17/2024	US International Tax	Review of bankruptcy documentation to determine payment flows	2.00	683.00	1,366.00
Braun,Avi	Staff	United States	7/17/2024	US International Tax	FTX International Tax Compliance - assisting in updating return comments	2.30	236.00	542.80
Katelas,Andreas	Manager	United States	7/17/2024	US International Tax	Correspondence regarding tax implications in Japan, Vietnam and India	0.90	551.00	495.90
Karan,Anna Sunchauri	Staff	United States	7/17/2024	US Income Tax	Prepare federal tax return for the current tax year	3.00	236.00	708.00
Scott,James	Client Serving Contractor JS	United States	7/17/2024	Non US Tax	Review of country by country reporting requirements Asia Pac	0.40	600.00	240.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	7/17/2024	Non US Tax	Review of Canadian indirect tax filing requirement and related data	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	7/17/2024	Non US Tax	Assistance with Cayman, BVI local tax filing	0.50	600.00	300.00
Berman,Jake	Senior Manager	United States	7/17/2024	US Income Tax	Reviewing tax return workbooks for 10/31/23 tax purposes	2.80	683.00	1,912.40
Berman,Jake	Senior Manager	United States	7/17/2024	US Income Tax	Reviewing preliminary bankruptcy expense allocation workbook	1.60	683.00	1,092.80
Berman,Jake	Senior Manager	United States	7/17/2024	US Income Tax	Reviewing digital asset gain/loss calculation for tax purposes	2.60	683.00	1,775.80
Berman,Jake	Senior Manager	United States	7/17/2024	US Income Tax	Reviewing updates to tax return workbooks for the tax year 10/31/23	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	7/17/2024	US Income Tax	Reviewing North Wireless Dimension federal tax return for 10/31/23 tax purposes	0.40	683.00	273.20
Bartow,Andrea Monica	Senior	United States	7/17/2024	Tax Advisory	Updating cost analysis schedule based on latest invoices received (Day 2)	3.80	415.00	1,577.00
Feliciano,Christopher	Staff	United States	7/17/2024	US Income Tax	Process going through tracker and working on trial balance accounts	3.10	236.00	731.60
Mistler,Brian M	Manager	United States	7/17/2024	US Income Tax	Legal entity analysis for ITS team	3.20	551.00	1,763.20
Mistler,Brian M	Manager	United States	7/17/2024	US Income Tax	Preparation of responses for Non-US compliance team re: CbCR	2.30	551.00	1,267.30
Huang,Ricki	Senior	United States	7/17/2024	US Income Tax	Review the pivot table for tax software import to make sure all debits = credits for return preparation for the second batch of the returns	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/17/2024	US Income Tax	Review the pivot table for tax software import to make sure all debits = credits for return preparation for the second batch of the returns -2	3.00	415.00	1,245.00
Suzuki,Jason	Senior Manager	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about how to proceed payment of a salary claim settled against FTX Japan KK EY Attendees: J. Suzuki, M. Sakaguchi	0.40	683.00	273.20
Sakaguchi,Masato	Senior	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about FTX Japan KK accounting task EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: S. Kodate (BC Consulting ), N. Miyazaki (BF), M. Fukuda (BF).	1.40	415.00	581.00
Mizutani,Rie	Manager	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Sharing the status of tax returns for Japan entities and discussing what to do EY Attendees: K. Taniguchi, R. Mizutani	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about how to proceed payment of a salary claim settled against FTX Japan KK EY Attendees: J. Suzuki, M. Sakaguchi	0.40	415.00	166.00
Mizutani,Rie	Manager	Japan	7/17/2024	Non US Tax	Transition handover meeting for preparation of daily business's own ledger from personnel leaving the company EY Attendees: R. Mizutani, K. Ashihara Other Attendees: M. Kagimoto (FTX Japan), K. Daigaku (FTX Japan),	0.90	551.00	495.90
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/17/2024	Non US Tax	FTX Europe AG: internal discussion regarding preparation tax return 2022, EY Attendees: C. Schwarzwälder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwälder	1.00	236.00	236.00
Taniguchi,Keisuke	Senior Manager	Japan	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Sharing the status of tax returns for Japan entities and discussing what to do EY Attendees: K. Taniguchi, R. Mizutani	1.00	683.00	683.00
Ashihara,Kae	Staff	Japan	7/17/2024	Non US Tax	Transition handover meeting for preparation of daily business's own ledger from personnel leaving the company EY Attendees: R. Mizutani, K. Ashihara Other Attendees: M. Kagimoto (FTX Japan), K. Daigaku (FTX Japan),	0.90	236.00	212.40
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/17/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG: Call with A. Giovanoli regarding preparation tax return 2022, EY Attendees: C. Schwarzwälder, D. Vasic; client attendees: A. Giovanoli EY Attendees: D. Vasic, C. Schwarzwälder Other Attendees: A. Giovanoli (matrixs),	1.00	683.00	683.00
Mizutani,Rie	Manager	Japan	7/17/2024	Non US Tax	Meeting to discuss about FTX Japan KK accounting task EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: S. Kodate (BC Consulting ), N. Miyazaki (BF), M. Fukuda (BF).	1.40	551.00	771.40
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/17/2024	Non US Tax	FTX Europe AG: internal discussion regarding preparation tax return 2022, EY Attendees: C. Schwarzwälder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwälder	1.00	683.00	683.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/17/2024	Transfer Pricing	FTX Europe AG: Call with A. Giovanoli regarding preparation tax return 2022, EY Attendees: C. Schwarzwälder, D. Vasic; client attendees: A. Giovanoli EY Attendees: D. Vasic, C. Schwarzwälder Other Attendees: A. Giovanoli (matrixs),	1.00	236.00	236.00
Bost,Anne	Managing Director	United States	7/17/2024	US International Tax	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	814.00	488.40
Zhuo,Melody	Staff	United States	7/17/2024	US International Tax	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	236.00	141.60

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	7/17/2024	US Income Tax	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	866.00	519.60
Berman, Jake	Senior Manager	United States	7/17/2024	US Income Tax	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	683.00	409.80
Berman, Jake	Senior Manager	United States	7/17/2024	US Income Tax	Meeting to discuss the latest information regarding crypto inventory for tax purposes EY Attendees: J. Berman, B. Mistler Other Attendees: K. Ramanathan (A&M), A. Selwood (Alvarez & Marsal), D. Sagen (A&M),	0.30	683.00	204.90
Mistler, Brian M	Manager	United States	7/17/2024	Transfer Pricing	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	551.00	330.60
Katsnelson, David	Senior Manager	United States	7/17/2024	US Income Tax	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	683.00	409.80
Mistler, Brian M	Manager	United States	7/17/2024	Transfer Pricing	Meeting to discuss the latest information regarding crypto inventory for tax purposes EY Attendees: J. Berman, B. Mistler Other Attendees: K. Ramanathan (A&M), A. Selwood (Alvarez & Marsal), D. Sagen (A&M),	0.30	551.00	165.30
Billings, Phoebe	Manager	United States	7/17/2024	Transfer Pricing	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	551.00	330.60
McComber, Donna	National Partner/Principal	United States	7/17/2024	US International Tax	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	1,040.00	624.00
Cushner, Sam	Manager	United States	7/17/2024	US International Tax	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	551.00	330.60
Yang, Rachel Sim	Senior Manager	United States	7/17/2024	Transfer Pricing	Meeting to discuss the latest updates to the bankruptcy expense allocation for tax return purposes EY Attendees: J. Berman, A. Bost, B. Mistler, D. Katsnelson, D. McComber, G. Stefano, L. Lovelace, M. Zhuo, P. Billings, R. Yang, S. Cushner	0.60	683.00	409.80
Bailey, Doug	Partner/Principal	United States	7/17/2024	Tax Advisory	Computation of digital asset gains and losses	2.30	866.00	1,991.80
Tong, Chia-Hui	Senior Manager	United States	7/17/2024	Project Management Office Transition	Prepare weekly status updates to show workstream progress, upcoming deliverables, immediate action items	1.90	683.00	1,297.70
Tong, Chia-Hui	Senior Manager	United States	7/17/2024	Project Management Office Transition	Continue drafting weekly status update for status reporting to stakeholders	1.10	683.00	751.30
Ancona, Christopher	Senior	United States	7/17/2024	Project Management Office Transition	Edits to PowerBi activity table for latest project management office open items to track engagement status	2.10	415.00	871.50
Ortiz, Daniella	Staff	United States	7/17/2024	US International Tax	Tax return sch o	3.50	236.00	826.00
Yang, Rachel Sim	Senior Manager	United States	7/17/2024	US International Tax	WP & Return review for Silo A - TR Systems S de RL	1.00	683.00	683.00
Yang, Rachel Sim	Senior Manager	United States	7/17/2024	US International Tax	WP & Return review for Silo A - Technology	0.40	683.00	273.20
S. Figueroa, Carolina	Senior	United States	7/17/2024	Transfer Pricing	Transfer pricing compliance memo, edits on country by country information	3.90	415.00	1,618.50
Shapiro, Andrew	Manager	United States	7/17/2024	Tax Advisory	Review and updates to 2023 TCA schedule	1.30	551.00	716.30
Zhu, Philip	Senior	United States	7/17/2024	US International Tax	Update 5471 1st batch per sm comments	3.50	415.00	1,452.50
Zhu, Philip	Senior	United States	7/17/2024	US International Tax	Continued update 5471 1st batch per sm comments	1.00	415.00	415.00
Neziroski, David	Associate	United States	7/17/2024	Fee/Employment Applications	Continue April sensitivity review for monthly application	3.80	365.00	1,387.00
Choudary, Hira	Staff	United States	7/18/2024	Project Management Office Transition	Updated outstanding work items in the Project Management Office tax workstream tracker	2.30	236.00	542.80
Choudary, Hira	Staff	United States	7/18/2024	Project Management Office Transition	Set up EYI site for Runbook library	2.30	236.00	542.80
Oyetunde, Oyebo	Manager	United States	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Cyprus on the timelines for 2021-2023 financial statements	1.20	551.00	661.20
Oyetunde, Oyebo	Manager	United States	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination of 2024 management accounts for FTX Zubr	1.50	551.00	826.50
Oyetunde, Oyebo	Manager	United States	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY Switzerland to confirm status of FY23 financial statements for FTX AG Europe	1.00	551.00	551.00
Oyetunde, Oyebo	Manager	United States	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow-up with EY Switzerland tax team to confirm status of FY23 tax returns	1.30	551.00	716.30
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	7/18/2024	Non US Tax	FTX Europe / tax provision calculation 30 JUN 24: review files received from client / accounting team, follow up on outstanding information	0.60	683.00	409.80

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/18/2024	Non US Tax	FTX Europe AG: further preparation tax return 2022 after input C. Schwarzwälder	1.50	236.00	354.00
Socratous,Christoforos	Partner/Principal	Cyprus	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the final IFRS report on the US GAAP to IFRS conversion of the entries relating to the acquisition of Innovatia Limited by FTX Trading Limited	0.80	866.00	692.80
Kyriakides,Stavros	Senior Manager	Cyprus	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Going through the final IFRS report on the US GAAP to IFRS conversion of the entries relating to the acquisition of Innovatia Limited by FTX Trading Limited, to understand the entries that need to be reversed for 2021.	1.10	683.00	751.30
Kyriakides,Stavros	Senior Manager	Cyprus	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Agreeing Innovatia 2021 FS timelines with central team	0.40	683.00	273.20
Tsikouris,Anastasios	Manager	Cyprus	7/18/2024	Non US Tax	Tax Manager's review of the final IFRS report on the US GAAP to IFRS conversion of the entries relating to the acquisition of Innovatia Limited by FTX Trading Limited.	0.90	551.00	495.90
Liassides,Petros	Partner/Principal	Cyprus	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Tax Partner's review of the final IFRS report on the US GAAP to IFRS conversion of the entries relating to the acquisition of Innovatia Limited by FTX Trading Limited.	0.80	866.00	692.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH : After request from J. Bavaud (FTX) provide all documents by e-mail and physically recorded in the accounts since April 2023.	2.50	236.00	590.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH : After request from J. Bavaud (FTX) provide all documents by e-mail and physically recorded in the accounts since April 2023.	2.00	236.00	472.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : adjustment done in the accounts after a request from A. Giovanoli (Matrixs Ltd). We sent by e-mail the updated TB and GL for 2022, 2023 and 2024	1.70	236.00	401.20
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH : Preparation of the answer for the Transition packages file requested by D. Hammon (EY)	0.50	236.00	118.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH : Preparation of the answer for the Transition packages file requested by D. Hammon (EY)	0.50	236.00	118.00
Inker,Brian	Senior	United States	7/18/2024	Transfer Pricing	FY23 US TPD report updates	2.40	415.00	996.00
Bost,Anne	Managing Director	United States	7/18/2024	Transfer Pricing	Review refreshed allocation calculation utilizing 10/31/23 balance sheet amounts	2.10	814.00	1,709.40
Bost,Anne	Managing Director	United States	7/18/2024	Transfer Pricing	Review elements of transition package for the purchase of Japan KK	1.60	814.00	1,302.40
Bost,Anne	Managing Director	United States	7/18/2024	Transfer Pricing	Review list of entities for country by country reporting notifications	0.80	814.00	651.20
Di Stefano,Giulia	Senior	United States	7/18/2024	Transfer Pricing	Drafted email on Japanese transfer pricing compliance	0.40	415.00	166.00
Suzuki,Jason	Senior Manager	Japan	7/18/2024	Non US Tax	Review approval from FTX Management for Quoine PTE tax filing	1.00	683.00	683.00
Taniguchi,Keisuke	Senior Manager	Japan	7/18/2024	Non US Tax	Making a brief of amended returns for FTX Japan KK to get approval by FTX US HO	1.00	683.00	683.00
Taniguchi,Keisuke	Senior Manager	Japan	7/18/2024	Non US Tax	Information request regarding of CbCR notification for FTX Holdings Japan (2)	1.20	683.00	819.60
Taniguchi,Keisuke	Senior Manager	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of transitional package for FTX Japan KK	1.30	683.00	887.90
Mizutani,Rie	Manager	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Catch-up on the progress of GTS in India 3	1.80	551.00	991.80
Mizutani,Rie	Manager	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of methods of payment of retirement allowances	1.10	551.00	606.10
Sakaguchi,Masato	Senior	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Preparation for JFSA monthly reporting	3.80	415.00	1,577.00
Sakaguchi,Masato	Senior	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Submit JFSA monthly reporting	2.30	415.00	954.50
Sakaguchi,Masato	Senior	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Inquiry to tax office about income tax	0.90	415.00	373.50
Ashihara,Kae	Staff	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July17	2.30	236.00	542.80
Ashihara,Kae	Staff	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 17 for reporting JFSA	2.10	236.00	495.60
Ashihara,Kae	Staff	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from July 1 to July 10	2.60	236.00	613.60
Varna,Bharath	Manager	India	7/18/2024	Non US Tax	Incorporating changes from an India tax perspective on the updated alternatives and reviewing the sequence of steps and compliances	0.90	551.00	495.90
Madras,Hussain	Senior Manager	India	7/18/2024	Non US Tax	Preliminary review of the changes incorporated in the slide deck covering the updated alternatives, shared by EY US	0.40	683.00	273.20
Madras,Hussain	Senior Manager	India	7/18/2024	Non US Tax	Preliminary review of the revised slide deck (2nd version) covering the updated alternatives	1.10	683.00	751.30
Lowery,Kristie L	National Partner/Principal	United States	7/18/2024	Payroll Tax	Research on impact of property transfer for H. Kim at Sullivan & Cromwell for determination of language to be used for employee claims.	1.80	1,040.00	1,872.00
Lowery,Kristie L	National Partner/Principal	United States	7/18/2024	Payroll Tax	Emails with H. Kim and D. Hairton at Sullivan and Cromwell to discuss the compensation to former employee claims	0.30	1,040.00	312.00
DeVincenzo,Jennie	Managing Director	United States	7/18/2024	Payroll Tax	FTX runbook review prepared by Senior Manager (K. Wrenn) for employment tax updates and inclusion of non-customer claims.	1.60	814.00	1,302.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
DeVincenzo,Jennie	Managing Director	United States	7/18/2024	Payroll Tax	Review of prepared response language to S&C regarding the employment tax and considerations around types of compensation	0.40	814.00	325.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/18/2024	Payroll Tax	Draft response to S&C regarding the FTX tax disclosure language incorporation for employment tax and considerations around types of compensation	1.20	683.00	819.60
Short,Victoria	Manager	United States	7/18/2024	Payroll Tax	Upload account closure confirmations to document repository	0.50	551.00	275.50
Allen,Jenefier Michelle	Staff	United States	7/18/2024	Transfer Pricing	OGM - Remove deliverables; process user access request; import new deliverable	0.50	236.00	118.00
Ossanolou,Nina Shehrezade	Manager	United States	7/18/2024	Non US Tax	Discussions on ECI filing for Quoine, Japan KK amended return and review of resolutions for ES filings	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	7/18/2024	Non US Tax	Review of Innoviatia accounting memo	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	7/18/2024	Non US Tax	Finalize July SRP working file database and convert into PowerBI and finalize formatting for the monthly FTX presentation	3.80	415.00	1,577.00
Houareau,Tina	Senior	Seychelles	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Drafting of custom representation for client confirming market adjustment methods and the PE in Bahamas	2.00	415.00	830.00
Hammon,David Lane	Manager	United States	7/18/2024	Non US Tax	Updating of contractual items to continue to subcontract tax/accounting support to ACM for the FTX Seychelles entities.	1.30	551.00	716.30
Bieganski,Walter	Client Serving Contractor WB	United States	7/18/2024	US State and Local Tax	Initial research of and drafting of state tax implications of disputed ownership fund	1.00	200.00	200.00
Hall,Emily Melissa	Senior	United States	7/18/2024	US State and Local Tax	Provided Washington Business and Occupation tax filing instructions to M. Cilia (FTX) via email.	0.70	415.00	290.50
Sreenivas Katikireddi,Teja	Senior	United States	7/18/2024	Technology	Investigate discrepancies in the proceeds numbers from the latest source files versus the final result table	2.80	415.00	1,162.00
Gorman,Doug	Manager	United States	7/18/2024	Technology	Research and impact analysis of additional data issues to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.20	551.00	1,212.20
Gorman,Doug	Manager	United States	7/18/2024	Technology	Develop SQL code to identify additional data issues to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/18/2024	Technology	Develop SQL code to fix additional data issues to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/18/2024	Technology	Test SQL code to fix additional data issues concerning to support Profit & Loss calculation of 2024 crypto activity for FTX entity	1.60	551.00	881.60
Yeom,Sunny	Senior	United States	7/18/2024	Technology	Continue and review April trade data for any abnormalities.	3.50	415.00	1,452.50
Yeom,Sunny	Senior	United States	7/18/2024	Technology	Address to Jake/Brian that the April trade data has abnormalities	0.50	415.00	207.50
Porto,Michael	Senior Manager	United States	7/18/2024	Technology	Software inspection in terms of repeatability for basis calculation. Regression seen during times of frequent code adds.	3.00	683.00	2,049.00
Porto,Michael	Senior Manager	United States	7/18/2024	Technology	Proceeds numbers have variations. Investigation ongoing to find possible code regression.	3.50	683.00	2,390.50
Porto,Michael	Senior Manager	United States	7/18/2024	Technology	JR Coder reviews. Analyzed results.	1.50	683.00	1,024.50
Sangster,Mark	Senior	BBC Region	7/18/2024	Non US Tax	Reaching out to BVI Registered Agent regarding economic substance filings	0.40	415.00	166.00
Chen,Zhu En	Staff	United States	7/18/2024	US International Tax	Preparing Form 5471 for PT Triniti Investama Berkat entity	2.80	236.00	660.80
Chen,Zhu En	Staff	United States	7/18/2024	US International Tax	Preparing Form 5471 for Quoine India Pte. Ltd entity	2.20	236.00	519.20
Dubroff,Andy	Managing Director	United States	7/18/2024	Tax Advisory	Analysis of authorities from CDavis re: tax benefit principles	1.50	814.00	1,221.00
Mok,Wan Ling	Staff	United States	7/18/2024	US International Tax	Made updates to return on OIT according to comments received	1.10	236.00	259.60
Mok,Wan Ling	Staff	United States	7/18/2024	US International Tax	Clean up return deliverables	2.50	236.00	590.00
Mok,Wan Ling	Staff	United States	7/18/2024	US International Tax	Updated returns on OIT according to comments	2.60	236.00	613.60
Mok,Wan Ling	Staff	United States	7/18/2024	US International Tax	Communicated on TB and return edits	0.80	236.00	188.80
Mok,Wan Ling	Staff	United States	7/18/2024	US International Tax	Updated TBs according to comments	2.70	236.00	637.20
Cushman,Sam	Manager	United States	7/18/2024	US International Tax	Review form for foreign entities	1.50	551.00	826.50
Cushman,Sam	Manager	United States	7/18/2024	US International Tax	Review form for FTX Australia Pty Ltd	0.70	551.00	385.70
Cushman,Sam	Manager	United States	7/18/2024	US International Tax	Review form for FTX Canada Inc	1.50	551.00	826.50
He,Ileana	Senior	United States	7/18/2024	US International Tax	Various return updates	0.80	415.00	332.00
Lammy,Caitlin	Senior	United States	7/18/2024	US International Tax	Updating and printing returns in OIT	2.30	415.00	954.50
Lammy,Caitlin	Senior	United States	7/18/2024	US International Tax	FTX compliance updates	3.40	415.00	1,411.00
Mensah,Josephine	Staff	United States	7/18/2024	US Income Tax	FTX Federal Compliance - continued to update workpaper for next level reviewer comment	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/18/2024	US International Tax	FTX Federal Compliance - continue preparing return	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/18/2024	US International Tax	FTX Compliance - Continued preparing the return for newly assigned entity	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/18/2024	US Income Tax	FTX Compliance - Continue updating return for review comments from reviewer	1.50	236.00	354.00
Lovelace,Lauren	Partner/Principal	United States	7/18/2024	US International Tax	Assessing the advisability of an election pursuant to Treas. Reg. sec. 1.245A-5 for various FTX entities being sold	1.80	866.00	1,558.80



**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Ming	Senior	United States	7/18/2024	US International Tax	Update returns according to manager's comments	3.00	415.00	1,245.00
Zhuo,Melody	Staff	United States	7/18/2024	US International Tax	FTX International Tax Compliance client communication	1.60	236.00	377.60
Zhuo,Melody	Staff	United States	7/18/2024	US International Tax	FTX International Tax Compliance technical issue track down	3.90	236.00	920.40
Braun,Avi	Staff	United States	7/18/2024	US International Tax	Assisting in return update for FTX International Tax Compliance	1.50	236.00	354.00
Katelas,Andreas	Manager	United States	7/18/2024	US International Tax	Update and finalize Quoine deck based on latest responses	3.00	551.00	1,653.00
Scott,James	Client Serving Contractor JS	United States	7/18/2024	Non US Tax	Review of analysis provided by tax provider to Seychelles local filer	0.80	600.00	480.00
Scott,James	Client Serving Contractor JS	United States	7/18/2024	Non US Tax	Review of Japan sale transition document/filing requirements	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	7/18/2024	US Income Tax	Reviewing the latest version of the digital asset gain/loss calculation for tax year 10/31/23	2.00	683.00	1,366.00
Berman,Jake	Senior Manager	United States	7/18/2024	US Income Tax	Reviewing the latest version of the digital asset gain/loss calculation for tax year 10/31/24	1.90	683.00	1,297.70
Berman,Jake	Senior Manager	United States	7/18/2024	US Income Tax	Recalculating scenario analysis for the bankruptcy expense allocation file for tax return purposes	0.90	683.00	614.70
Berman,Jake	Senior Manager	United States	7/18/2024	US Income Tax	Reviewing updates to tax return workbook post comments	0.50	683.00	341.50
Bartow,Andrea Monica	Senior	United States	7/18/2024	Tax Advisory	Updating cost analysis schedule based on latest invoices received (Day 3)	2.90	415.00	1,203.50
Feliciano,Christopher	Staff	United States	7/18/2024	US Income Tax	Process going through entity and fixing schedule L and M-2s for specific entity	2.20	236.00	519.20
McGee,Liz	Senior Manager	United States	7/18/2024	US Income Tax	Review entities issue	0.90	683.00	614.70
Mistler,Brian M	Manager	United States	7/18/2024	US Income Tax	Prepare token-by-token analysis for digital asset calculations	2.70	551.00	1,487.70
Mistler,Brian M	Manager	United States	7/18/2024	US Income Tax	Research re: specific cryptocurrency token historical pricing	1.00	551.00	551.00
Shea JR,Thomas M	Partner/Principal	United States	7/18/2024	US Income Tax	Detailed review of latest digital asset gain/(loss) calculations and results in preparation for internal and external walkthrough discussions	1.30	866.00	1,125.80
Huang,Ricki	Senior	United States	7/18/2024	US Income Tax	Finalize the first batch of the returns and prepare return packages to be ready for client walkthrough	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/18/2024	US Income Tax	Finalize the carryover schedule and compile the schedule with all entities' PY carryovers by categories	3.00	415.00	1,245.00
Sakaguchi,Masato	Senior	Japan	7/18/2024	Non US Tax	Meeting to discuss solution for bank account issues with how to proceed payment of a salary claim settled against FTX Japan KK EY Attendees: R. Mizutani, M. Sakaguchi	1.00	415.00	415.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG: Internal discussion regarding further preparation tax return 2022, EY Attendees: C. Schwarzwälder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwälder	1.00	236.00	236.00
Mizutani,Rie	Manager	Japan	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss solution for bank account issues with how to proceed payment of a salary claim settled against FTX Japan KK EY Attendees: R. Mizutani, M. Sakaguchi	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	7/18/2024	Non US Tax	Meeting to discuss updated payment instructions for how to proceed payment of a salary claim settled against FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.40	415.00	166.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/18/2024	Transfer Pricing	FTX Europe AG: Internal discussion regarding further preparation tax return 2022, EY Attendees: C. Schwarzwälder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwälder	1.00	683.00	683.00
Ijuin,Ayane	Staff	Japan	7/18/2024	Transfer Pricing	EY Internal meeting regarding IRAS Query on FY18 Profit Split in Relation to the Japan-Singapore Bilateral APA Support for FTX Japan KK EY Attendees: K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi	0.50	236.00	118.00
Goto,Keisuke	Senior Manager	Japan	7/18/2024	Transfer Pricing	EY Internal meeting regarding IRAS Query on FY18 Profit Split in Relation to the Japan-Singapore Bilateral APA Support for FTX Japan KK EY Attendees: K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi	0.50	683.00	341.50
Hayashi,Rina	Senior	Japan	7/18/2024	Non US Tax	EY Internal meeting regarding IRAS Query on FY18 Profit Split in Relation to the Japan-Singapore Bilateral APA Support for FTX Japan KK EY Attendees: K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi	0.50	415.00	207.50
Nayak,Manasa	Senior Manager	India	7/18/2024	US Income Tax	Meeting with Secretariat about the valuation requirement for the proposed distribution of Quoine India shares by FTX Japan to FTX Japan Holdings. EY Attendees: H. Madrasi, B. Bharath, M. Nayak Other Attendees: M. Jain (Secretariat),	0.50	683.00	341.50
Shea JR,Thomas M	Partner/Principal	United States	7/18/2024	Non US Tax	Preparation call for meeting with S&C and A&M around the latest results from the digital asset analysis EY Attendees: J. Berman, B. Mistler, C. Cavusoglu, D. Bailey, M. Porto, T. Shea	1.00	866.00	866.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Madrasi,Hussain	Senior Manager	India	7/18/2024	Non US Tax	Meeting with Secretariat about the valuation requirement for the proposed distribution of Quoine India shares by FTX Japan to FTX Japan Holdings. EY Attendees: H. Madrasi, B. Bharath, M. Nayak Other Attendees: M. Jain (Secretariat),	0.50	683.00	341.50
B,Bharath	Senior	India	7/18/2024	IRS Audit Matters	Meeting with Secretariat about the valuation requirement for the proposed distribution of Quoine India shares by FTX Japan to FTX Japan Holdings. EY Attendees: H. Madrasi, B. Bharath, M. Nayak Other Attendees: M. Jain (Secretariat),	0.50	415.00	207.50
McGee,Liz	Senior Manager	United States	7/18/2024	US International Tax	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	683.00	341.50
Lovelace,Lauren	Partner/Principal	United States	7/18/2024	Tax Advisory	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	866.00	433.00
Zhuo,Melody	Staff	United States	7/18/2024	US Income Tax	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	236.00	118.00
Berman,Jake	Senior Manager	United States	7/18/2024	US International Tax	Walkthrough of the latest digital tax gain loss calculations with S&C and A&M EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, C. Cavusoglu, D. Gorman, M. Porto Other Attendees: K. Ramanathan (A&M), D. Sagen (A&M), D. Hariton (Sullivan and Cromwell), L. Konig (Alvarez & Marsal), G. Walia (A&M),	1.40	683.00	956.20
Cushner,Sam	Manager	United States	7/18/2024	US International Tax	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	551.00	275.50
Yang,Rachel Sim	Senior Manager	United States	7/18/2024	Technology	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	683.00	341.50
Porto,Michael	Senior Manager	United States	7/18/2024	US Income Tax	Preparation call for meeting with S&C and A&M around the latest results from the digital asset analysis EY Attendees: J. Berman, B. Mistler, C. Cavusoglu, D. Bailey, M. Porto, T. Shea	1.00	683.00	683.00
Mistler,Brian M	Manager	United States	7/18/2024	US Income Tax	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	551.00	275.50
Berman,Jake	Senior Manager	United States	7/18/2024	Tax Advisory	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	7/18/2024	US Income Tax	Preparation call for meeting with S&C and A&M around the latest results from the digital asset analysis EY Attendees: J. Berman, B. Mistler, C. Cavusoglu, D. Bailey, M. Porto, T. Shea	1.00	683.00	683.00
Mistler,Brian M	Manager	United States	7/18/2024	Technology	Preparation call for meeting with S&C and A&M around the latest results from the digital asset analysis EY Attendees: J. Berman, B. Mistler, C. Cavusoglu, D. Bailey, M. Porto, T. Shea	1.00	551.00	551.00
Cavusoglu,Coskun	Partner/Principal	United States	7/18/2024	US Income Tax	Preparation call for meeting with S&C and A&M around the latest results from the digital asset analysis EY Attendees: J. Berman, B. Mistler, C. Cavusoglu, D. Bailey, M. Porto, T. Shea	1.00	866.00	866.00
Shea JR,Thomas M	Partner/Principal	United States	7/18/2024	Payroll Tax	Walkthrough of the latest digital tax gain loss calculations with S&C and A&M EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, C. Cavusoglu, D. Gorman, M. Porto Other Attendees: K. Ramanathan (A&M), D. Sagen (A&M), D. Hariton (Sullivan and Cromwell), L. Konig (Alvarez & Marsal), G. Walia (A&M),	1.40	866.00	1,212.40
DeVincenzo,Jennie	Managing Director	United States	7/18/2024	Technology	Meeting to discuss employment tax runbook updates and inclusion of non-customer distribution planning. EY Attendees: K. Wrenn, J. DeVincenzo	0.80	814.00	651.20
Porto,Michael	Senior Manager	United States	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Walkthrough of the latest digital tax gain loss calculations with S&C and A&M EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, C. Cavusoglu, D. Gorman, M. Porto Other Attendees: K. Ramanathan (A&M), D. Sagen (A&M), D. Hariton (Sullivan and Cromwell), L. Konig (Alvarez & Marsal), G. Walia (A&M),	1.40	683.00	956.20
Mizutani,Rie	Manager	Japan	7/18/2024	Non US Tax	Meeting to discuss updated payment instructions for how to proceed payment of a salary claim settled against FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.40	551.00	220.40
Suzuki,Jason	Senior Manager	Japan	7/18/2024	Non US Tax	Conference call with H. Chambers, D. Johnston for continuity planning of FTX Japan finance function EY Attendees: J. Suzuki Other Attendees: D. Johnston (A&M), H. Chambers (Alvarez & Marsal),	0.80	683.00	546.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki,Jason	Senior Manager	Japan	7/18/2024	Technology	Meeting to discuss updated payment instructions for how to proceed payment of a salary claim settled against FTX Japan KK EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.40	683.00	273.20
Gorman,Doug	Manager	United States	7/18/2024	US Income Tax	Walkthrough of the latest digital tax gain loss calculations with S&C and A&M EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, C. Cavusoglu, D. Gorman, M. Porto Other Attendees: K. Ramanathan (A&M), D. Sagen (A&M), D. Hariton (Sullivan and Cromwell), L. Konig (Alvarez & Marsal), G. Walia (A&M),	1.40	551.00	771.40
Mistler,Brian M	Manager	United States	7/18/2024	Payroll Tax	Walkthrough of the latest digital tax gain loss calculations with S&C and A&M EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, C. Cavusoglu, D. Gorman, M. Porto Other Attendees: K. Ramanathan (A&M), D. Sagen (A&M), D. Hariton (Sullivan and Cromwell), L. Konig (Alvarez & Marsal), G. Walia (A&M),	1.40	551.00	771.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/18/2024	Technology	Meeting to discuss employment tax runbook updates and inclusion of non-customer distribution planning. EY Attendees: K. Wrenn, J. DeVincenzo	0.80	683.00	546.40
Cavusoglu,Coskun	Partner/Principal	United States	7/18/2024	Tax Advisory	Walkthrough of the latest digital tax gain loss calculations with S&C and A&M EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, C. Cavusoglu, D. Gorman, M. Porto Other Attendees: K. Ramanathan (A&M), D. Sagen (A&M), D. Hariton (Sullivan and Cromwell), L. Konig (Alvarez & Marsal), G. Walia (A&M),	1.40	866.00	1,212.40
Chopra,Navya	Staff	United States	7/18/2024	Transfer Pricing	Review of files to check for financials for list of 145 entities	3.80	236.00	896.80
Chopra,Navya	Staff	United States	7/18/2024	Transfer Pricing	Collecting information and list of financials available for entities	3.10	236.00	731.60
Bailey,Doug	Partner/Principal	United States	7/18/2024	US International Tax	Meeting to discuss latest international tax request list items EY Attendees: J. Berman, B. Mistler, D. Bailey, L. Lovelace, L. McGee, M. Zhuo, R. Yang, S. Cushner	0.50	866.00	433.00
Bailey,Doug	Partner/Principal	United States	7/18/2024	US Income Tax	Preparation call for meeting with S&C and A&M around the latest results from the digital asset analysis EY Attendees: J. Berman, B. Mistler, C. Cavusoglu, D. Bailey, M. Porto, T. Shea	1.00	866.00	866.00
Bailey,Doug	Partner/Principal	United States	7/18/2024	Non US Tax	Walkthrough of the latest digital tax gain loss calculations with S&C and A&M EY Attendees: J. Berman, T. Shea, B. Mistler, D. Bailey, C. Cavusoglu, D. Gorman, M. Porto Other Attendees: K. Ramanathan (A&M), D. Sagen (A&M), D. Hariton (Sullivan and Cromwell), L. Konig (Alvarez & Marsal), G. Walia (A&M),	1.40	866.00	1,212.40
Tong,Chia-Hui	Senior Manager	United States	7/18/2024	Project Management Office Transition	Finalize weekly status update to send to stakeholders	1.70	683.00	1,161.10
Tong,Chia-Hui	Senior Manager	United States	7/18/2024	Project Management Office Transition	Review runbook for the latest workstream updates to ensure timely updates are provided by tax workstreams	1.30	683.00	887.90
Ancona,Christopher	Senior	United States	7/18/2024	Project Management Office Transition	Reconciliation of open items in the ftx expense tracker related to tax project expenses	1.70	415.00	705.50
Ancona,Christopher	Senior	United States	7/18/2024	Project Management Office Transition	Engagement correspondence with tax workstreams regarding upcoming deliverables	0.70	415.00	290.50
Ancona,Christopher	Senior	United States	7/18/2024	Project Management Office Transition	Edits to workflow materials for key performance indicator updates	0.40	415.00	166.00
Ancona,Christopher	Senior	United States	7/18/2024	Project Management Office Transition	Review and edits to open activity dashboards for reporting to ftx leadership	1.70	415.00	705.50
Ortiz,Daniella	Staff	United States	7/18/2024	US International Tax	Tax return update calculations in workpapers	2.00	236.00	472.00
Yang,Rachel Sim	Senior Manager	United States	7/18/2024	US International Tax	WP & Return review for Silo A - Grove Ltd	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/18/2024	US International Tax	WP & Return review for Silo A - Western Concord, E. Way	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/18/2024	US International Tax	WP & Return review for Silo A - Kilarney	1.00	683.00	683.00
Yang,Rachel Sim	Senior Manager	United States	7/18/2024	US International Tax	WP & Return review for Silo A - North Dimension	1.00	683.00	683.00
Yang,Rachel Sim	Senior Manager	United States	7/18/2024	US International Tax	WP & Return review for Silo A - Global Services Ltd	0.50	683.00	341.50
S. Figueroa,Carolina	Senior	United States	7/18/2024	Transfer Pricing	Transfer pricing compliance memo, continue edits on country by country information	3.90	415.00	1,618.50
S. Figueroa,Carolina	Senior	United States	7/18/2024	Transfer Pricing	Transfer pricing compliance memo, review	0.20	415.00	83.00
Shapiro,Andrew	Manager	United States	7/18/2024	Tax Advisory	Review and updates to 2023 TCA schedule and supporting documentation.	3.90	551.00	2,148.90
Shapiro,Andrew	Manager	United States	7/18/2024	Tax Advisory	Review of invoice documentation	0.30	551.00	165.30
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe : Review of the documents prepared by A.Geisler (EY) for the 3 Swiss entities to be sent to M. Zhuo (EY) for US international tax reporting purposes.	0.80	866.00	692.80
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe : Review of the email prepared by A. Geisler (EY) to be sent to A. Giovanoli (Matrixs) with the GL and TB as at 6.30.2024	0.20	866.00	173.20
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe : Review of the TB/GL YTD as at 30.06.2024 in order to provide FTX with the BS et P&L for the interim financial statements 30.06.2024 to be audited.	2.80	866.00	2,424.80

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of the email prepared by A. Geisler (EY) regarding the US Int. tax compliance info request for the 3 Swiss entities to be sent to D. Hammon (EY).	0.20	866.00	173.20
Neziroski,David	Associate	United States	7/18/2024	Fee/Employment Applications	Continue April sensitivity review for monthly application	3.70	365.00	1,350.50
Oyetunde,Oyebode	Manager	United States	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Follow up with EY Germany on the status update of 2023 financial statements	1.00	551.00	551.00
Hernandez,Nancy I.	Senior Manager	United States	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and follows up with EY teams related to German and Switzerland deliverables.	0.50	683.00	341.50
Delft,Björn	Partner/Principal	Germany	7/19/2024	Non US Tax	FTX Germany GmbH - approval of content uploaded to transition box	0.30	866.00	259.80
Schwarzwalder,Christian	Senior Manager	Switzerland/Lichtenstein	7/19/2024	Non US Tax	FTX Europe AG / tax provision calculation 30 JUN 2024: preparation of calculation and documentation	2.70	683.00	1,844.10
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/19/2024	Non US Tax	FTX Europe AG: additional preparation tax return 2022	2.20	236.00	519.20
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : asking FS 2022 and 2023 signed to A. Giovani (Matrixs)	0.30	236.00	70.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH : Adjustment after the review of J. Leston (EY) of the Transition packages file requested by D. Hammon (EY) and answer sent to N. Ossanlou (EY) regarding questions about the transition packages file	1.00	236.00	236.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH : Adjustment after the review of J. Leston (EY) of the Transition packages file requested by D. Hammon (EY) and answer sent to N. Ossanlou (EY) regarding questions about the transition packages file	1.00	236.00	236.00
McComber,Donna	National Partner/Principal	United States	7/19/2024	Transfer Pricing	Review requirements for intercompany summary	0.50	1,040.00	520.00
Katsnelson,David	Senior Manager	United States	7/19/2024	Transfer Pricing	Review updated expense spreadsheet from A&M	0.40	683.00	273.20
Billings,Phoebe	Manager	United States	7/19/2024	Transfer Pricing	Preparation for weekly transfer pricing status updates	0.10	551.00	55.10
Bost,Anne	Managing Director	United States	7/19/2024	Transfer Pricing	Review request to ey edge for benchmarking	1.90	814.00	1,546.60
Bost,Anne	Managing Director	United States	7/19/2024	Transfer Pricing	Review cber notification for entity 1	1.20	814.00	976.80
Di Stefano,Giulia	Senior	United States	7/19/2024	Transfer Pricing	Analyzed email from client regarding intercompany balances	0.90	415.00	373.50
Di Stefano,Giulia	Senior	United States	7/19/2024	Transfer Pricing	Drafted email to 3rd party service provider for hk and Singapore compliance	0.70	415.00	290.50
Di Stefano,Giulia	Senior	United States	7/19/2024	Transfer Pricing	Analyzed substance of fiscal year 2023 transfer pricing documentation	1.60	415.00	664.00
Di Stefano,Giulia	Senior	United States	7/19/2024	Transfer Pricing	Drafted email to EY Japan re: Japanese transfer pricing compliance for Japanese FTX entities	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	7/19/2024	Transfer Pricing	Communications with team on Australian compliance	0.70	415.00	290.50
Di Stefano,Giulia	Senior	United States	7/19/2024	Transfer Pricing	Weekly meeting to review transfer pricing and CbcR updates EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings, B. Frapolly, B. Inker	0.40	415.00	166.00
Suzuki,Jason	Senior Manager	Japan	7/19/2024	Non US Tax	Softledger Finance accounting system transition planning	1.40	683.00	956.20
Suzuki,Jason	Senior Manager	Japan	7/19/2024	Non US Tax	Continuity of finance function after the sale of FTX Japan KK to bitFlyer payment tracking, reconciliation process, financials	1.30	683.00	887.90
Sakaguchi,Masato	Senior	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : AP approval of FTX Japan KK	2.50	415.00	1,037.50
Sakaguchi,Masato	Senior	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Daily entries approval of FTX Japan KK	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of bank account access information	1.90	415.00	788.50
Sakaguchi,Masato	Senior	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of necessary information for monthly closing	1.10	415.00	456.50
Ashihara,Kae	Staff	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July18	3.60	236.00	849.60
Ashihara,Kae	Staff	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 18 for reporting JFSA	3.90	236.00	920.40
Ashihara,Kae	Staff	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from July 1 to July 15	2.50	236.00	590.00
Chachan,Aparajita	Senior	India	7/19/2024	Non US Tax	Preliminary review of email for Jason Suzuki to assist with changing contact details on the TRACES portal	0.30	415.00	124.50
Varma,Bharath	Manager	India	7/19/2024	Non US Tax	Preparation of mail updating the discussion points between EY India and Secretariat and sharing the preliminary information required by Mrinal from Secretariat to carry out his assessment	0.40	551.00	220.40
Madrasi,Hussain	Senior Manager	India	7/19/2024	Non US Tax	Preliminary review of mail updating the discussion points between EY India and Secretariat and sharing the preliminary information required by Mrinal from Secretariat to carry out his assessment	0.10	683.00	68.30
Lowery,Kristie L.	National Partner/Principal	United States	7/19/2024	Payroll Tax	Tax runbook updates to include Vendor (non-customer) claim data for US.	1.70	1,040.00	1,768.00
Watkins,Michael	Managing Director	United States	7/19/2024	Non US Tax	Reviewing emails relating to non-US compliance and reporting.	0.70	814.00	569.80
Ossanlou,Nina Shehrezade	Manager	United States	7/19/2024	Non US Tax	Discussions with FFP on documentation needed for Mary to be able to sign the ES filings for Bahamas.	0.50	551.00	275.50
Ossanlou,Nina Shehrezade	Manager	United States	7/19/2024	Non US Tax	RoW Cross-Functional deck review and emails	0.60	551.00	330.60

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	7/19/2024	Non US Tax	Update list of completed and outstanding deliverables for FTX Europe sale entities and compile documents.	3.60	415.00	1,494.00
Bieganski, Walter	Client Serving Contractor WB	United States	7/19/2024	US State and Local Tax	Continued drafting of comprehensive state tax outline of issues to date	1.00	200.00	200.00
Hall,Emily Melissa	Senior	United States	7/19/2024	US State and Local Tax	Populated new state tax notices in state tracker to determine tax period, liability, and approach.	3.90	415.00	1,618.50
Hall,Emily Melissa	Senior	United States	7/19/2024	US State and Local Tax	Review of comprehensive state considerations list drafted by W. Bieganski (EY).	0.50	415.00	207.50
Sreenivas Katikireddi,Teja	Senior	United States	7/19/2024	Technology	Experiment with different approaches to fix the edge case issues	2.70	415.00	1,120.50
Gorman,Doug	Manager	United States	7/19/2024	Technology	Integrate SQL code to fix additional data issues to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/19/2024	Technology	Research and impact analysis of additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Yeom,Sunny	Senior	United States	7/19/2024	Technology	Back and forth reconciliation between the data set and the Power BI visualization by incorporating Jake's feedback	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	7/19/2024	Technology	Rerun the analysis to separate out double counted errors.	3.90	415.00	1,618.50
Porto,Michael	Senior Manager	United States	7/19/2024	Technology	Senior management comments taken into consideration. Variation and different recipes created.	2.70	683.00	1,844.10
Porto,Michael	Senior Manager	United States	7/19/2024	Technology	End of week code audit.	2.90	683.00	1,980.70
Chen,Zhu En	Staff	United States	7/19/2024	US International Tax	Updating Form 5471 for PT Trinita Investama Berkat entity in OIT	2.10	236.00	495.60
Chen,Zhu En	Staff	United States	7/19/2024	US International Tax	Updating Form 5471 for Quoine India Pte. Ltd entity in OIT	1.30	236.00	306.80
Chen,Zhu En	Staff	United States	7/19/2024	US International Tax	Preparing Form 5471 for FTX TR Ltd. Entity	0.60	236.00	141.60
Mok,Wan Ling	Staff	United States	7/19/2024	US International Tax	Updated TB according to comments received	2.50	236.00	590.00
Mok,Wan Ling	Staff	United States	7/19/2024	US International Tax	Updated returns according to comments received	2.40	236.00	566.40
Cushner,Sam	Manager	United States	7/19/2024	US International Tax	Review form for foreign entities	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/19/2024	US International Tax	Review form for FTX General Partners AG	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/19/2024	US International Tax	Review form for FTX Japan Holdings KK	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/19/2024	US International Tax	Review form for Hannam Group Inc	1.10	551.00	606.10
Cushner,Sam	Manager	United States	7/19/2024	US International Tax	Review form for Alameda Research Ltd	1.30	551.00	716.30
Lammy,Caitlin	Senior	United States	7/19/2024	US International Tax	Reviewing staff updates to returns	1.80	415.00	747.00
Lammy,Caitlin	Senior	United States	7/19/2024	US International Tax	Preparing FTX return in OIT	2.30	415.00	954.50
Lammy,Caitlin	Senior	United States	7/19/2024	US International Tax	Continue reviewing staff updates on FTX returns	2.20	415.00	913.00
Mensah,Josephine	Staff	United States	7/19/2024	US Income Tax	FTX Federal Compliance - continue self-reviewing prepared return	1.00	236.00	236.00
Mensah,Josephine	Staff	United States	7/19/2024	US International Tax	FTX Federal Compliance - updating prepared return for next level reviewer comments	3.00	236.00	708.00
Mensah,Josephine	Staff	United States	7/19/2024	US International Tax	FTX Compliance - reviewed return	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/19/2024	US International Tax	FTX Compliance - continued reviewing prepared international return	1.50	236.00	354.00
Liu,Ke	Senior	United States	7/19/2024	US International Tax	Review updated returns with senior manager's comments for 5 FTX entities	1.60	415.00	664.00
Liu,Ke	Senior	United States	7/19/2024	US International Tax	Review/update FTX Derivatives GmbH (fka Digital Derivatives GmbH) 5471 full return in system and print out	2.40	415.00	996.00
Yang,Ming	Senior	United States	7/19/2024	US International Tax	Internal research on current year filing approach	3.00	415.00	1,245.00
Zhuo,Melody	Staff	United States	7/19/2024	US International Tax	FTX International Tax Compliance info request communication	1.00	236.00	236.00
Zhuo,Melody	Staff	United States	7/19/2024	US International Tax	FTX International Tax Compliance client request work through	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	7/19/2024	US International Tax	FTX International Tax Compliance documentation tracking	3.00	236.00	708.00
Braun,Avi	Staff	United States	7/19/2024	US International Tax	Working on financials for entity	3.40	236.00	802.40
Scott,James	Client Serving Contractor JS	United States	7/19/2024	Non US Tax	Review of liquidating trust federal tax reporting requirement analysis	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	7/19/2024	US State and Local Tax	Assistance with local country transfer pricing filing for Singapore and Hong Kong	0.30	600.00	180.00
Berman,Jake	Senior Manager	United States	7/19/2024	US Income Tax	Reviewing latest updates to the bankruptcy allocation file	1.90	683.00	1,297.70
Berman,Jake	Senior Manager	United States	7/19/2024	US Income Tax	Preparing summary reconciliation for latest digital tax asset gain/loss calculation	1.60	683.00	1,092.80
Feliciano,Christopher	Staff	United States	7/19/2024	US Income Tax	Process going back and clearing diagnostics for entity return and working on form for senior review	2.00	236.00	472.00
Mistler,Brian M	Manager	United States	7/19/2024	US Income Tax	Review updates to latest iteration of digital asset gain/loss calculation	1.70	551.00	936.70
Mistler,Brian M	Manager	United States	7/19/2024	US Income Tax	Additional comments on latest gain/loss calculation	0.90	551.00	495.90
Mistler,Brian M	Manager	United States	7/19/2024	US Income Tax	Prep for second crypto inventory call	1.60	551.00	881.60
Mistler,Brian M	Manager	United States	7/19/2024	US Income Tax	Review A&M comments and updates to digital asset analysis	2.40	551.00	1,322.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	7/19/2024	US Income Tax	Internal written correspondence re: latest progress on ongoing trust tax and reporting matters	0.60	866.00	519.60
Huang,Ricki	Senior	United States	7/19/2024	US Income Tax	Print out the carryover schedules and attach to the finalized returns.	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/19/2024	US Income Tax	Review new client supports for the special expense allocation and run an analysis of it for return preparation	3.00	415.00	1,245.00
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/19/2024	US State and Local Tax	FTX Europe AG: additional Internal discussion regarding further preparation tax return 2022, EY Attendees: C. Schwarzwlder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwlder	0.40	683.00	273.20
Hall,Emily Melissa	Senior	United States	7/19/2024	Non US Tax	Internal call to prepare for discussion with EY National Tax office regarding state amended returns. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.20	415.00	83.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/19/2024	Non US Tax	FTX Europe AG: additional Internal discussion regarding further preparation tax return 2022, EY Attendees: C. Schwarzwlder, D. Vasic EY Attendees: D. Vasic, C. Schwarzwlder	0.40	236.00	94.40
Ossanlou,Nina Shehrezade	Manager	United States	7/19/2024	Non US Tax	7/19/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, N. Ossanlou	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	7/19/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, N. Ossanlou	0.40	415.00	166.00
Mizutani,Rie	Manager	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about necessity of FTX Japan KK's payment request process reporting after the shareholder change EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	551.00	385.70
Sakaguchi,Masato	Senior	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about necessity of FTX Japan KK's payment request process reporting after the shareholder change EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	415.00	290.50
Mizutani,Rie	Manager	Japan	7/19/2024	Non US Tax	Meeting to plan how to pay residential tax by internet banking for FTX Japan KK EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: Y. Mori (Mirai ),	0.30	551.00	165.30
Suzuki,Jason	Senior Manager	Japan	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan check In - conference call to discuss transition and continuity matters post sale of FTX Japan KK EY Attendees: J. Suzuki Other Attendees: S. Melamed (FTX), K. Takahashi (FTX), B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal),	0.90	683.00	614.70
Sakaguchi,Masato	Senior	Japan	7/19/2024	Non US Tax	Meeting to plan how to pay residential tax by internet banking for FTX Japan KK EY Attendees: R. Mizutani, M. Sakaguchi Other Attendees: Y. Mori (Mirai ),	0.30	415.00	124.50
Suzuki,Jason	Senior Manager	Japan	7/19/2024	Transfer Pricing	Meeting to discuss about necessity of FTX Japan KK's payment request process reporting after the shareholder change EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	683.00	478.10
McComber,Donna	National Partner/Principal	United States	7/19/2024	Transfer Pricing	Weekly meeting to review transfer pricing and CbcR updates EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings, B. Frapolly, B. Inker	0.40	1,040.00	416.00
Billings,Phoebe	Manager	United States	7/19/2024	Technology	Weekly meeting to review transfer pricing and CbcR updates EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings, B. Frapolly, B. Inker	0.40	551.00	220.40
Yeom,Sunny	Senior	United States	7/19/2024	Transfer Pricing	Discussion regarding the latest updates to make to the digital tax asset gain loss calculation EY Attendees: J. Berman, B. Mistler, S. Yeom	0.30	415.00	124.50
Katsnelson,David	Senior Manager	United States	7/19/2024	Transfer Pricing	Weekly meeting to review transfer pricing and CbcR updates EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings, B. Frapolly, B. Inker	0.40	683.00	273.20
Bost,Anne	Managing Director	United States	7/19/2024	Project Management Office Transition	Weekly meeting to review transfer pricing and CbcR updates EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings, B. Frapolly, B. Inker	0.40	814.00	325.60
Farrar,Anne	Partner/Principal	United States	7/19/2024	Project Management Office Transition	FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: H. Choudary, A. Farrar, C. Tong, C. Ancona	0.30	866.00	259.80
Tong,Chia-Hui	Senior Manager	United States	7/19/2024	Transfer Pricing	FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: H. Choudary, A. Farrar, C. Tong, C. Ancona	0.30	683.00	204.90
Frapolly,Brody	Staff	United States	7/19/2024	Transfer Pricing	Weekly meeting to review transfer pricing and CbcR updates EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings, B. Frapolly, B. Inker	0.40	236.00	94.40
Inker,Brian	Senior	United States	7/19/2024	Project Management Office Transition	Weekly meeting to review transfer pricing and CbcR updates EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings, B. Frapolly, B. Inker	0.40	415.00	166.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choudary,Hira	Staff	United States	7/19/2024	US State and Local Tax	FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: H. Choudary, A. Farrar, C. Tong, C. Ancona	0.30	236.00	70.80
Musano,Matthew Albert	Senior Manager	United States	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal call to prepare for discussion with EY National Tax office regarding state amended returns. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.20	683.00	136.60
Mizutani,Rie	Manager	Japan	7/19/2024	US State and Local Tax	internal meeting for information update associated with sale of FTX Japan KK EY Attendees: J. Suzuki, K. Taniguchi, R. Mizutani	0.80	551.00	440.80
Bieganski, Walter	Client Serving Contractor WB	United States	7/19/2024	Non US Tax	Internal call to prepare for discussion with EY National Tax office regarding state amended returns. EY Attendees: E. Hall, M. Musano, W. Bieganski	0.20	200.00	40.00
Taniguchi,Keisuke	Senior Manager	Japan	7/19/2024	Non US Tax	internal meeting for information update associated with sale of FTX Japan KK EY Attendees: J. Suzuki, K. Taniguchi, R. Mizutani	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	7/19/2024	US Income Tax	internal meeting for information update associated with sale of FTX Japan KK EY Attendees: J. Suzuki, K. Taniguchi, R. Mizutani	0.80	683.00	546.40
Berman,Jake	Senior Manager	United States	7/19/2024	US Income Tax	Discussion regarding the latest updates to make to the digital tax asset gain loss calculation EY Attendees: J. Berman, B. Mistler, S. Yeom	0.30	683.00	204.90
Mistler,Brian M	Manager	United States	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion regarding the latest updates to make to the digital tax asset gain loss calculation EY Attendees: J. Berman, B. Mistler, S. Yeom	0.30	551.00	165.30
Chopra,Navya	Staff	United States	7/19/2024	Transfer Pricing	Sorting and saving communications regarding country by country reporting	0.60	236.00	141.60
Tong,Chia-Hui	Senior Manager	United States	7/19/2024	Project Management Office Transition	Review weekly updates in activity tracker and runbook to validate workstreams' progress	1.90	683.00	1,297.70
Tong,Chia-Hui	Senior Manager	United States	7/19/2024	Project Management Office Transition	Update activity tracker with the latest workstream deliverables to provide accurate end of week view	0.80	683.00	546.40
Ancona,Christopher	Senior	United States	7/19/2024	Transfer Pricing	FTX Meeting to review workstream project status, discuss progress on deliverables, risks, identify issues, and determine action items. EY Attendees: H. Choudary, A. Farrar, C. Tong, C. Ancona	0.30	415.00	124.50
Ancona,Christopher	Senior	United States	7/19/2024	Project Management Office Transition	Follow up with tax workstreams regarding additional open items	0.80	415.00	332.00
Yang,Rachel Sim	Senior Manager	United States	7/19/2024	US International Tax	WP & return review - Gibraltar	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	United States	7/19/2024	US International Tax	WP & return review - Canada	2.00	683.00	1,366.00
S. Figueroa,Carolina	Senior	United States	7/19/2024	Transfer Pricing	Transfer pricing compliance memo, review edits and comments	1.00	415.00	415.00
Zhu,Philip	Senior	United States	7/19/2024	US International Tax	Update 5471 2nd batch per comments received	1.50	415.00	622.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Providing an e-mail with the explanation of the tax calculation	0.50	236.00	118.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Calculation of the tax calculation of the interim FS as at 30.06.2024	3.20	236.00	755.20
Neziroski,David	Associate	United States	7/19/2024	Fee/Employment Applications	Continue April sensitivity review for monthly application	1.60	365.00	584.00
Neziroski,David	Associate	United States	7/19/2024	Fee/Employment Applications	Prepare draft of April's application for S&C to review	1.20	365.00	438.00
Sakaguchi,Masato	Senior	Japan	7/20/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Accounting entry input of intercompany balance settlement	3.80	415.00	1,577.00
Sakaguchi,Masato	Senior	Japan	7/20/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Preparation July 2024 salary entry for FTX Japan KK	1.50	415.00	622.50
Sakaguchi,Masato	Senior	Japan	7/20/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Fixed assets balance reconcile with subledger	1.20	415.00	498.00
Gorman,Doug	Manager	United States	7/20/2024	Technology	Develop SQL code to identify additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/20/2024	Technology	Develop SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Gorman,Doug	Manager	United States	7/20/2024	Technology	Test SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2024 crypto activity for FTX entity	1.60	551.00	881.60
Zhuo,Melody	Staff	United States	7/20/2024	US International Tax	FTX International Tax Compliance technical issue study	2.00	236.00	472.00
Lee,Joohye	Senior	Korea, Republic of	7/21/2024	Non US Tax	Check 2nd Qtr information and reconciled with the bank details	1.70	415.00	705.50
Cho,Shuck	Partner/Principal	Korea	7/21/2024	Non US Tax	Prepared and filed the 2nd Qtr VAT return.	0.50	866.00	433.00
Jung,Yu-Seon	Manager	Korea	7/21/2024	Non US Tax	Compared bank details received with the end Qtr VAT information to ensure that no information is omitted from the VAT return by comparing it with the bank details.	0.20	551.00	110.20
Cushman,Sam	Manager	United States	7/21/2024	US International Tax	Review form for Alameda TR Ltd	2.00	551.00	1,102.00
Liu,Ke	Senior	United States	7/21/2024	US International Tax	Update 5471 form for Analisa Pte Ltd per senior manager's comments and reprint return	0.30	415.00	124.50
Liu,Ke	Senior	United States	7/21/2024	US International Tax	Update 5471 form for FTX Malta Holdings Ltd per senior manager's comments and reprint return	0.40	415.00	166.00



**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Liu,Ke	Senior	United States	7/21/2024	US International Tax	Update dormant settings in system for Liquid Securities Singapore Pte Ltd., Mangrove Cay Ltd. And Western Concord Enterprises Ltd. and reupdate/reprint returns	1.30	415.00	539.50
Braun,Avi	Staff	United States	7/21/2024	US International Tax	Updating financials for FTX ITTS	2.10	236.00	495.60
Braun,Avi	Staff	United States	7/21/2024	US International Tax	FTX International Tax Compliance workstream	2.00	236.00	472.00
Sarte,Angel Lyne	Staff	Gibraltar	7/22/2024	Payroll Tax	Preparation of payment remittance online form for July 2024	0.50	236.00	118.00
Oyetunde,Oyebode	Manager	United States	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of January - July 2024 management accounts of FTX Zubr	1.50	551.00	826.50
Oyetunde,Oyebode	Manager	United States	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation with EY Switzerland whether or not audit will be required for FTX Europe AG.	1.00	551.00	551.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/22/2024	Non US Tax	FTX Europe AG / Tax return 2022: Review tax declaration and information received from client (not finalized)	1.80	683.00	1,229.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	After review and adjustments of interim Financial Statement, I provided by e-mail the FS to A. Giovanni (Matrixs)	3.00	236.00	708.00
Billings,Phoebe	Manager	United States	7/22/2024	Transfer Pricing	Review and edits to 2022 country-by-country reporting based on latest available financial data	2.50	551.00	1,377.50
O'Reilly,Logan	Senior	United States	7/22/2024	Transfer Pricing	Master file 2023- overview + scope+ company overview	2.40	415.00	996.00
Bost,Anne	Managing Director	United States	7/22/2024	Transfer Pricing	Review notes on Japan kk advance pricing agreement update	1.80	814.00	1,465.20
Bost,Anne	Managing Director	United States	7/22/2024	Transfer Pricing	Correspondence which entities are required to file country by country reporting notifications	2.70	814.00	2,197.80
Bost,Anne	Managing Director	United States	7/22/2024	Transfer Pricing	Review correspondence with kordametha supporting ftx Australia	0.90	814.00	732.60
Di Stefano,Giulia	Senior	United States	7/22/2024	Transfer Pricing	Conducted research regarding bankruptcy allocation	3.50	415.00	1,452.50
Suzuki,Jason	Senior Manager	Japan	7/22/2024	Non US Tax	Draft communication with Tax authorities	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	7/22/2024	Non US Tax	Softledger Finance accounting system transition communication with vendor	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	7/22/2024	Non US Tax	Review and approval request for FTX Japan KK tax filing	1.20	683.00	819.60
Taniguchi,Keisuke	Senior Manager	Japan	7/22/2024	Non US Tax	Requesting approval for filing of amended tax returns for ftx Japan kk	1.50	683.00	1,024.50
Mizutani,Rie	Manager	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Separation of KK operations 4	0.90	551.00	495.90
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Identification of the administrator of each deposit account	3.30	415.00	1,369.50
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of how to proceed payment of a salary claim settled against FTX Japan KK	0.60	415.00	249.00
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of login method to etax of FTX Japan Service KK	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Reconciliation of bank balance of FTX HD, Japan KK, Quoine PTE and Vietnam	0.90	415.00	373.50
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Setting processing for el- tax to payment for bank account to pay inhabitant tax in Japan	1.10	415.00	456.50
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review and approval of journal entries	1.30	415.00	539.50
Tokuda,Keisuke	Senior	Japan	7/22/2024	Non US Tax	FTXHAPANKK Tax Return 1	2.00	415.00	830.00
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July19	1.10	236.00	259.60
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July20	1.40	236.00	330.40
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July21	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 19 for reporting JFSA	1.30	236.00	306.80
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 20 for reporting JFSA	1.10	236.00	259.60
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 21 for reporting JFSA	1.60	236.00	377.60
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. AP input for July 23 Paymentrequest_1	0.90	236.00	212.40
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Creating July 23 payment request excel_1	0.80	236.00	188.80
Ashihara,Kae	Staff	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. File invoice for July 23Paymentrequest_1	0.60	236.00	141.60
Varma,Bharath	Manager	India	7/22/2024	Non US Tax	Incorporating steps from an India tax perspective on the step-chart received from Khaitan and Co	0.90	551.00	495.90
Varma,Bharath	Manager	India	7/22/2024	Non US Tax	Research and preliminary discussion on the requirements to file Form 15CA-CB by FTX Japan and/or FTX Japan Holdings for the proposed distribution of Quoine India shares	0.90	551.00	495.90
Madras,Hussain	Senior Manager	India	7/22/2024	Non US Tax	Preliminary review of the step-chart incorporating steps from an India tax perspective for the proposed distribution of Quoine India shares	1.20	683.00	819.60
Nayak,Manasa	Senior Manager	India	7/22/2024	Non US Tax	Review of Step Chart on transfer of Quoine India shares and providing comments from transfer Pricing perspective	0.30	683.00	204.90
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/22/2024	Payroll Tax	Preparation for discussion with Kathy on employee claim evaluation.	0.40	683.00	273.20

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehrezade	Manager	United States	7/22/2024	Non US Tax	Analyzing what documentation is needed by FFP for signature of the ES files. Advising Japan on the new purchaser being EY client and emails	0.90	551.00	495.90
Ossanlou,Nina Shehrezade	Manager	United States	7/22/2024	Non US Tax	Review of the box site and coordinating with Rob and local teams to ensure all documents are on the box site	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	7/22/2024	Non US Tax	Prepare prime subcontracting memos and communications for local teams for the FTX EU sale package	3.80	415.00	1,577.00
Houareau,Tina	Senior	Seychelles	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Letter of representation for market adj and tax residency	1.60	415.00	664.00
Bieganski, Walter	Client Serving Contractor WB	United States	7/22/2024	US State and Local Tax	Research and drafting of analysis with respect to state tax implications of tax technical matter.	1.10	200.00	220.00
Hall,Emily Melissa	Senior	United States	7/22/2024	US State and Local Tax	Revised nexus consideration file in preparation of walkthrough with M. Cilia (FTX).	2.20	415.00	913.00
Hall,Emily Melissa	Senior	United States	7/22/2024	US State and Local Tax	Prepared agenda in preparation of nexus and proof of claim/notice discussion with M. Cilia (FTX).	1.10	415.00	456.50
Hall,Emily Melissa	Senior	United States	7/22/2024	US State and Local Tax	Continued population of new state tax notices in state tracker to determine tax period, liability, and approach.	1.30	415.00	539.50
Savage,Benjamin	Staff	United States	7/22/2024	US State and Local Tax	Organized notes taken during July 22nd call with EY National tax to send to E. Hall (EY).	2.40	236.00	566.40
Sreenivas Katikireddi,Teja	Senior	United States	7/22/2024	Technology	Apply the finalized approach to fix the FIFO script to address edge cases causing discrepancies	3.20	415.00	1,328.00
Gorman,Doug	Manager	United States	7/22/2024	Technology	Integrate SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/22/2024	Technology	Test all updates to SQL code to fix 4 data issues to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/22/2024	Technology	Regenerate asset pricing table with updates to fix 4 data issues to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Yeom,Sunny	Senior	United States	7/22/2024	Technology	Revise the SQL query to successfully pull in all the proceeds correctly	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	7/22/2024	Technology	Identify errors in the calculation and review the dataset to confirm the presence of errors, if any.	1.20	415.00	498.00
Porto,Michael	Senior Manager	United States	7/22/2024	Technology	Developed and enhanced first-in first-out logic.	2.80	683.00	1,912.40
Porto,Michael	Senior Manager	United States	7/22/2024	Technology	Tested enhanced first-in first-out logic.	1.90	683.00	1,297.70
Porto,Michael	Senior Manager	United States	7/22/2024	Technology	Crypto numbers attempted to be reconciled. Discrepancies found.	3.10	683.00	2,117.30
Porto,Michael	Senior Manager	United States	7/22/2024	Technology	Plan to attack discrepancies the following day.	0.70	683.00	478.10
Davis,Christine	Manager	United States	7/22/2024	US Income Tax	Research, review and analyze background facts, including interim reports filed with bankruptcy court	3.90	551.00	2,148.90
Davis,Christine	Manager	United States	7/22/2024	US Income Tax	Research, review and analyze caselaw regarding tax ownership of assets	3.30	551.00	1,818.30
Dubroff,Andy	Managing Director	United States	7/22/2024	Tax Advisory	Discussions w/ASargent and JBlank re: section 108(e)(2) and tax benefit	2.50	814.00	2,035.00
Dubroff,Andy	Managing Director	United States	7/22/2024	Tax Advisory	Discussions w/ASargent and JBlank re: depositor claims; review Garlock treatise	1.00	814.00	814.00
Mok,Wan Ling	Staff	United States	7/22/2024	US International Tax	Updated and reprinted returns	0.60	236.00	141.60
Cushner,Sam	Manager	United States	7/22/2024	US International Tax	Review form for Bancroft Way Ltd	0.50	551.00	275.50
Cushner,Sam	Manager	United States	7/22/2024	US International Tax	Review form for Bcoin Digital Assets Ltd	0.60	551.00	330.60
Cushner,Sam	Manager	United States	7/22/2024	US International Tax	Continue review form for foreign entities	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/22/2024	US International Tax	Review form for Dappbase Pty Ltd	0.80	551.00	440.80
Cushner,Sam	Manager	United States	7/22/2024	US International Tax	Review form for FTX EMEA Ltd	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/22/2024	US International Tax	Review form for North Dimension	1.10	551.00	606.10
Lammey,Caitlin	Senior	United States	7/22/2024	US International Tax	Making updates to FTX entity returns	2.10	415.00	871.50
Lammey,Caitlin	Senior	United States	7/22/2024	US International Tax	Continue updating returns in OIT	2.90	415.00	1,203.50
Mensah,Josephine	Staff	United States	7/22/2024	US Income Tax	FTX Compliance - Preparing additional workpaper for newly assigned entity	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/22/2024	US Income Tax	FTX Federal Compliance - Preparing additional workpaper	1.50	236.00	354.00
Mensah,Josephine	Staff	United States	7/22/2024	US International Tax	FTX Federal Compliance - Updating additional workpaper for reviewer review comments	2.50	236.00	590.00
Liu,Ke	Senior	United States	7/22/2024	US International Tax	Update 5471 form for FTX (Gibraltar) Limited per Senior manager's comments and reprint return	2.10	415.00	871.50
Liu,Ke	Senior	United States	7/22/2024	US International Tax	Connect with Avi regarding the updates for FTX Digital Holdings (Singapore) PTE Ltd. and FTX Derivatives GMBH	0.30	415.00	124.50
Liu,Ke	Senior	United States	7/22/2024	US International Tax	Review/update 5471 return for FTX Digital Holdings (Singapore) PTE Ltd. and FTX Derivatives GMBH	0.80	415.00	332.00
Liu,Ke	Senior	United States	7/22/2024	US International Tax	Review/update part of 5471 return for Hive Empire Trading Pty Ltd	0.40	415.00	166.00
Liu,Ke	Senior	United States	7/22/2024	US International Tax	Connect with Josephine regarding dormant filings and outstanding comments for FTX's Management Company	0.20	415.00	83.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Liu,Ke	Senior	United States	7/22/2024	US International Tax	Update dormant settings in system for CTNWD Management company limited and reupdate/reprint returns	0.20	415.00	83.00
Yang,Ming	Senior	United States	7/22/2024	US International Tax	Review and make notes for tax year 2.22 2.0 reporting	2.00	415.00	830.00
Zhuo,Melody	Staff	United States	7/22/2024	US International Tax	FTX International Tax Compliance client email	1.50	236.00	354.00
Zhuo,Melody	Staff	United States	7/22/2024	US International Tax	FTX International Tax Compliance workstream coordination	3.00	236.00	708.00
Braun,Avi	Staff	United States	7/22/2024	US International Tax	FTX International Tax Compliance client package review	3.50	236.00	826.00
Braun,Avi	Staff	United States	7/22/2024	US International Tax	FTX International Tax Compliance client package review continued	0.50	236.00	118.00
Katelas,Andreas	Manager	United States	7/22/2024	US International Tax	Review of asset base calculations	0.70	551.00	385.70
Scott,James	Client Serving Contractor JS	United States	7/22/2024	Non US Tax	Analysis of state and local gross receipts inclusion items for domestic reporters	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	7/22/2024	Non US Tax	Review of Japan undertaking and related transition requirements	0.60	600.00	360.00
Berman,Jake	Senior Manager	United States	7/22/2024	US Income Tax	Updating bankruptcy allocation workpaper for scenario analysis for 10/31/23 tax purposes	2.20	683.00	1,502.60
Berman,Jake	Senior Manager	United States	7/22/2024	US Income Tax	Reviewing updates made by team members to bankruptcy allocation workpaper	0.90	683.00	614.70
Berman,Jake	Senior Manager	United States	7/22/2024	US Income Tax	Reviewing digital tax asset calculation scenario analysis for 10/31/23 tax year	2.50	683.00	1,707.50
Berman,Jake	Senior Manager	United States	7/22/2024	US Income Tax	Reviewing West Realm Shires Services tax return workbook for 10/31/23 tax year	0.90	683.00	614.70
Feliciano,Christopher	Staff	United States	7/22/2024	US Income Tax	Time spent getting a specific entities balance to even out and doing the adjustments for the entity	2.20	236.00	519.20
Feliciano,Christopher	Staff	United States	7/22/2024	US Income Tax	Time spent updating earlier entity tax return workpaper in OIT and updating the schedules	2.10	236.00	495.60
Mistler,Brian M	Manager	United States	7/22/2024	US Income Tax	Refresh tax attributes analysis	3.40	551.00	1,873.40
Mistler,Brian M	Manager	United States	7/22/2024	US Income Tax	Correspondence with A&M re: crypto proceeds	1.00	551.00	551.00
Mistler,Brian M	Manager	United States	7/22/2024	US Income Tax	Summary for 2023 tax returns	2.20	551.00	1,212.20
Shea JR,Thomas M	Partner/Principal	United States	7/22/2024	US Income Tax	Internal written correspondence on latest progress on trust tax technical and tax reporting considerations, status of runbook	0.80	866.00	692.80
Huang,Ricki	Senior	United States	7/22/2024	US Income Tax	Walkthrough the staffs for the special expense allocation for the return tax adjustments	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/22/2024	US Income Tax	Continue reviewing the second batch of the first draft of the printed returns	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/22/2024	US Income Tax	Continue reviewing the second batch of the first draft of the printed returns -2	2.00	415.00	830.00
Di Stefano,Giulia	Senior	United States	7/22/2024	Transfer Pricing	Conducted research for post bankruptcy allocation analysis, researched implications on rev. proc. 1.482-9	1.20	415.00	498.00
Di Stefano,Giulia	Senior	United States	7/22/2024	Payroll Tax	Call to review and discuss cost allocation workbook EY Attendees: D. Katsnelson, G. Stefano	0.40	415.00	166.00
Haas,Zach	Senior Manager	United States	7/22/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Choudary,Hira	Staff	United States	7/22/2024	US State and Local Tax	PMO Meeting to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona	0.10	236.00	23.60
Hall,Emily Melissa	Senior	United States	7/22/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	7/22/2024	US State and Local Tax	Meeting to discuss analysis of payments to various vendors of FTX Japan KK for continuity purposes EY Attendees: J. Suzuki, M. Sakaguchi	0.60	683.00	409.80
Hall,Emily Melissa	Senior	United States	7/22/2024	US State and Local Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	415.00	249.00

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bieganski,Walter	Client Serving Contractor WB	United States	7/22/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	200.00	100.00
Lowery,Kristie L.	National Partner/Principal	United States	7/22/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	1,040.00	520.00
Lovelace,Lauren	Partner/Principal	United States	7/22/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	866.00	433.00
Scott,James	Client Serving Contractor JS	United States	7/22/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	600.00	300.00
Katsnelson,David	Senior Manager	United States	7/22/2024	US Income Tax	Call to review and discuss cost allocation workbook EY Attendees: D. Katsnelson, G. Stefano	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	7/22/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	United States	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Oyetunde,Oyebode	Manager	United States	7/22/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	551.00	275.50
Shea JR,Thomas M	Partner/Principal	United States	7/22/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	866.00	433.00
Ossanolou,Nina Shehrezade	Manager	United States	7/22/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	551.00	275.50

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Staff	United States	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	236.00	118.00
Borts,Michael	Managing Director	United States	7/22/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	814.00	407.00
Belteau,Jon	Managing Director	United States	7/22/2024	Transfer Pricing	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	814.00	488.40
Katsnelson,David	Senior Manager	United States	7/22/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Wilson,Kat	Manager	United Kingdom	7/22/2024	US State and Local Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	551.00	330.60
Byron,Tara	Partner/Principal	United States	7/22/2024	US State and Local Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	866.00	519.60
Susko,Scott	Partner/Principal	United States	7/22/2024	Project Management Office Transition	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	866.00	519.60
Choudary,Hira	Staff	United States	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Lowery, L. Lovelace, M. Musano, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	236.00	118.00
Mizutani,Rie	Manager	Japan	7/22/2024	Payroll Tax	Discussion on the response of Zelos Audit Corporation regarding FTXJapan KK's audit report for the fiscal year ended December 2022. 2 EY Attendees: R. Mizutani Other Attendees: K. Takahashi (FTX), N. Miyazaki (BF).	0.30	551.00	165.30
Lowery,Kristie L	National Partner/Principal	United States	7/22/2024	Payroll Tax	Meeting to discuss FTX employee claims evaluation population, current data availability and other current employment tax items. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schulte (FTX),	0.50	1,040.00	520.00
DeVincenzo,Jennie	Managing Director	United States	7/22/2024	Transfer Pricing	Meeting to discuss FTX employee claims evaluation population, current data availability and other current employment tax items. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schulte (FTX),	0.50	814.00	407.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/22/2024	US State and Local Tax	Meeting to discuss FTX employee claims evaluation population, current data availability and other current employment tax items. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schulte (FTX),	0.50	683.00	341.50
Schiller,Breen	Partner/Principal	United States	7/22/2024	Non US Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	866.00	519.60
Suzuki,Jason	Senior Manager	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about softledger preparing of FTX HD, Quoine PTE and Quoine Vietnam EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: L. Travis (Softledger), A. Sanjay (Softledger),	1.00	683.00	683.00
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about softledger preparing of FTX HD, Quoine PTE and Quoine Vietnam EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: L. Travis (Softledger), A. Sanjay (Softledger),	1.00	415.00	415.00
Sakaguchi,Masato	Senior	Japan	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare communication to bankruptcy administrators for continuance of FTX Japan KK main accounting system Softledger EY Attendees: J. Suzuki, M. Sakaguchi	0.80	415.00	332.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	7/22/2024	Non US Tax	Meeting to discuss analysis of payments to various vendors of FTX Japan KK for continuity purposes EY Attendees: J. Suzuki, M. Sakaguchi	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	7/22/2024	US State and Local Tax	Meeting to prepare communication to bankruptcy administrators for continuance of FTX Japan KK main accounting system Softledger EY Attendees: J. Suzuki, M. Sakaguchi	0.80	683.00	546.40
Musano,Matthew Albert	Senior Manager	United States	7/22/2024	US State and Local Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	683.00	409.80
Roberti,Scott	Managing Director	United States	7/22/2024	US State and Local Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	814.00	488.40
Morgan,Jess	Senior Manager	United States	7/22/2024	US Income Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	683.00	409.80
Berman,Jake	Senior Manager	United States	7/22/2024	US State and Local Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	683.00	409.80
Bieganski,Walter	Client Serving Contractor WB	United States	7/22/2024	US State and Local Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	200.00	120.00
Savage,Benjamin	Staff	United States	7/22/2024	Non US Tax	Internal call with EY National Tax office to discuss state tax technical issues. EY Attendees: E. Hall, M. Musano, W. Bieganski, B. Savage, J. Berman, S. Roberti, J. Morgan, B. Schiller, T. Byron, S. Susko, K. Wilson, J. Belteau	0.60	236.00	141.60
Prabhu,Nilesh	Senior	India	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with Khaitan and Co about the steps to be carried out for the FTX Japan Holdings transaction. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, B. Prabhu, R. Goyal Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (sullerom), . Kim (sullerom), N. Mehta (sullerom), J. Patton (Sullerom), T. Ruan (Sullerom), E. Simpson (sullerom), D. Dutta (khaitanco), M. Rathor (khaitanco), A. Saxena (khaitanco), M. Thakur (khaitanco.com),	0.80	415.00	332.00
Nguyen,Thinh	Staff	Germany	7/22/2024	Non US Tax	Discussing the process for exporting financial statements from 2021 to 2023 to address the central team's request regarding the transition package EY Attendees: T. Nguyen, K. Mallwitz, M. Andriani	2.80	236.00	660.80
Nayak,Manasa	Senior Manager	India	7/22/2024	Non US Tax	Call with Khaitan and Co about the steps to be carried out for the FTX Japan Holdings transaction. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, B. Prabhu, R. Goyal Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (sullerom), . Kim (sullerom), N. Mehta (sullerom), J. Patton (Sullerom), T. Ruan (Sullerom), E. Simpson (sullerom), D. Dutta (khaitanco), M. Rathor (khaitanco), A. Saxena (khaitanco), M. Thakur (khaitanco.com),	0.80	683.00	546.40
Madrasi,Hussain	Senior Manager	India	7/22/2024	Non US Tax	Call with Khaitan and Co about the steps to be carried out for the FTX Japan Holdings transaction. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, B. Prabhu, R. Goyal Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (sullerom), . Kim (sullerom), N. Mehta (sullerom), J. Patton (Sullerom), T. Ruan (Sullerom), E. Simpson (sullerom), D. Dutta (khaitanco), M. Rathor (khaitanco), A. Saxena (khaitanco), M. Thakur (khaitanco.com),	0.80	683.00	546.40
B,Bharath	Senior	India	7/22/2024	US State and Local Tax	Call with Khaitan and Co about the steps to be carried out for the FTX Japan Holdings transaction. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, B. Prabhu, R. Goyal Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (sullerom), . Kim (sullerom), N. Mehta (sullerom), J. Patton (Sullerom), T. Ruan (Sullerom), E. Simpson (sullerom), D. Dutta (khaitanco), M. Rathor (khaitanco), A. Saxena (khaitanco), M. Thakur (khaitanco.com),	0.80	415.00	332.00
Hall,Emily Melissa	Senior	United States	7/22/2024	US State and Local Tax	Internal meeting to prepare for state nexus and notices/proofs of claim call with M. Cilia (FTX). EY Attendees: E. Hall, M. Musano, J. Scott, W. Bieganski, K. Gatt	0.50	415.00	207.50
Musano,Matthew Albert	Senior Manager	United States	7/22/2024	Non US Tax	Internal meeting to prepare for state nexus and notices/proofs of claim call with M. Cilia (FTX). EY Attendees: E. Hall, M. Musano, J. Scott, W. Bieganski, K. Gatt	0.50	683.00	341.50
Goyal,Rahul	Senior	India	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Call with Khaitan and Co about the steps to be carried out for the FTX Japan Holdings transaction. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, B. Prabhu, R. Goyal Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (sullerom), . Kim (sullerom), N. Mehta (sullerom), J. Patton (Sullerom), T. Ruan (Sullerom), E. Simpson (sullerom), D. Dutta (khaitanco), M. Rathor (khaitanco), A. Saxena (khaitanco), M. Thakur (khaitanco.com),	0.80	415.00	332.00
Mallwitz,Katharina	Senior	Germany	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussing the process for exporting financial statements from 2021 to 2023 to address the central team's request regarding the transition package EY Attendees: T. Nguyen, K. Mallwitz, M. Andriani	2.80	415.00	1,162.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Andriani,Margherita	Senior Manager	Germany	7/22/2024	US State and Local Tax	Discussing the process for exporting financial statements from 2021 to 2023 to address the central team's request regarding the transition package EY Attendees: T. Nguyen, K. Mallwitz, M. Andriani	2.80	683.00	1,912.40
Gatt,Katie	Senior Manager	United States	7/22/2024	US State and Local Tax	Internal meeting to prepare for state nexus and notices/proofs of claim call with M. Cilia (FTX). EY Attendees: E. Hall, M. Musano, J. Scott, W. Bieganski, K. Gatt	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	United States	7/22/2024	US Income Tax	Internal meeting to prepare for state nexus and notices/proofs of claim call with M. Cilia (FTX). EY Attendees: E. Hall, M. Musano, J. Scott, W. Bieganski, K. Gatt	0.50	200.00	100.00
Scott,James	Client Serving Contractor JS	United States	7/22/2024	Non US Tax	Internal meeting to prepare for state nexus and notices/proofs of claim call with M. Cilia (FTX). EY Attendees: E. Hall, M. Musano, J. Scott, W. Bieganski, K. Gatt	0.50	600.00	300.00
Buduguntae,Shashanka	Partner/Principal	India	7/22/2024	Non US Tax	Call with Khaitan and Co about the steps to be carried out for the FTX Japan Holdings transaction. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath, M. Nayak, B. Prabhu, R. Goyal Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (sullerom), . Kim (sullerom), N. Mehta (sullerom), J. Patton (Sullerom), T. Ruan (Sullerom), E. Simpson (sullerom), D. Dutta (khaitanco), M. Rathor (khaitanco), A. Saxena (khaitanco), M. Thakur (khaitanco.com),	0.80	866.00	692.80
Bailey,Doug	Partner/Principal	United States	7/22/2024	Tax Advisory	Matters of taxation related to the FTX Bankruptcy Plan implementation.	3.40	866.00	2,944.40
Choudary,Hira	Staff	United States	7/22/2024	Project Management Office Transition	Correspondence with tax workstreams regarding updating tax deliverables list	1.70	236.00	401.20
Ancona,Christopher	Senior	United States	7/22/2024	Project Management Office Transition	PMO Meeting to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona	0.10	415.00	41.50
Yang,Rachel Sim	Senior Manager	United States	7/22/2024	US International Tax	WP & return review - Digital Holdings	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	United States	7/22/2024	US International Tax	WP & return review - EMEA	2.00	683.00	1,366.00
S. Figueroa,Carolina	Senior	United States	7/22/2024	Transfer Pricing	Compliance memo, review edits and comments	3.80	415.00	1,577.00
Shapiro,Andrew	Manager	United States	7/22/2024	Tax Advisory	Updates to the TCA for FY2023.	1.00	551.00	551.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Inform by e-mail the central team about the missing documents regarding the transition package file	0.40	236.00	94.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/22/2024	ACR Bookkeeping/ACR Statutory Reporting	Inform adjustments made after review of the transition package file	1.60	236.00	377.60
Neziroski,David	Associate	United States	7/22/2024	Fee/Employment Applications	Sensitivity review of the May detail	0.40	365.00	146.00
Asim,Malik Umer	Senior	United States	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Update the status in the OGM related to FTX Cyprus entities.	0.50	415.00	207.50
Andriani,Margherita	Senior Manager	Germany	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and feedback email to central team for transmission package of draft financial statement 2023	0.50	683.00	341.50
Nguyen,Thinh	Staff	Germany	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Export cost-plus calculation and invoices of the financial statement for 2021-2022 from the internal archive.	0.30	236.00	70.80
Nguyen,Thinh	Staff	Germany	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare a creditor list of the financial statement from 2021 to 2023 from the internal archive.	0.50	236.00	118.00
Nguyen,Thinh	Staff	Germany	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Export filing of the annual financial statement from 2021 to 2023 from the internal archive.	0.30	236.00	70.80
Mallwitz,Katharina	Senior	Germany	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Review export cost-plus calculation and invoices of the financial statement for 2021-2022 from the internal archive.	0.80	415.00	332.00
Mallwitz,Katharina	Senior	Germany	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Review creditor list of the financial statement from 2021 to 2023 from the internal archive.	0.80	415.00	332.00
Mallwitz,Katharina	Senior	Germany	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Review exported filing of the annual financial statement from 2021 to 2023 from the internal archive.	1.00	415.00	415.00
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/23/2024	Non US Tax	FTX Europe AG / Tax return 2022: Review tax declaration checklist and enclosure correspondence to client	1.60	683.00	1,092.80
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/23/2024	Non US Tax	FTX Europe AG / Tax return 2022: review minutes of shareholder-m. provided by client & impact on declaration	0.30	683.00	204.90
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	7/23/2024	Non US Tax	FTX Europe AG / Tax return 2022: Review tax declaration and information received from client (finalized)	1.70	683.00	1,161.10
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Established and provide by e-mail Final interim Financial Statements as at 30.06.2024	1.00	236.00	236.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Following A. Giovanni's (Matrixs) agreement to modify the tax provisions according to our recommendations, we have adjusted the accounts as of June 30, 2024.	3.50	236.00	826.00
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe - closing 30 June 2024, taxes, e-mails, reviews	2.00	866.00	1,732.00
McComber,Donna	National Partner/Principal	United States	7/23/2024	Transfer Pricing	Work on allocation of expenses	0.60	1,040.00	624.00
Billings,Phoebe	Manager	United States	7/23/2024	Transfer Pricing	Drafting email responses to EY Australia and EY Gibraltar regarding country-by-country reporting deliverables and status	0.50	551.00	275.50
O'Reilly,Logan	Senior	United States	7/23/2024	Transfer Pricing	Master file 2023- Organizational structure/Group overview.	2.80	415.00	1,162.00



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	7/23/2024	Transfer Pricing	Review response on intercompany transactions in 2023	1.40	814.00	1,139.60
Bost,Anne	Managing Director	United States	7/23/2024	Transfer Pricing	Review rest of world compliance status	1.40	814.00	1,139.60
Bost,Anne	Managing Director	United States	7/23/2024	Transfer Pricing	Review A&M's explanation of the process used for allocation analysis	2.10	814.00	1,709.40
Bost,Anne	Managing Director	United States	7/23/2024	Transfer Pricing	Revisit which entities are required to file country by country reporting notifications	1.90	814.00	1,546.60
Suzuki,Jason	Senior Manager	Japan	7/23/2024	Non US Tax	Analysis of payments to various vendors of ftx Japan kk for continuity purposes	0.60	683.00	409.80
Taniguchi,Keisuke	Senior Manager	Japan	7/23/2024	Non US Tax	Sharing Tax ID for FTX Japan entities with the client	0.30	683.00	204.90
Mizutani,Rie	Manager	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Review documentation and accuracy.	0.80	551.00	440.80
Mizutani,Rie	Manager	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Separation of KK operations_5	1.20	551.00	661.20
Mizutani,Rie	Manager	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for 20240726_1	2.30	551.00	1,267.30
Sakaguchi,Masato	Senior	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : processing of payment through income tax and inhabitant tax to etax and eltax	1.60	415.00	664.00
Sakaguchi,Masato	Senior	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Change to paid status from unpaid status in softledger	1.20	415.00	498.00
Sakaguchi,Masato	Senior	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Review of invoices for payment requests	0.30	415.00	124.50
Sakaguchi,Masato	Senior	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Preparation of payment tracker excel and payment request	3.90	415.00	1,618.50
Tokuda,Keisuke	Senior	Japan	7/23/2024	Non US Tax	FTXHAPANKK Tax Return_2	1.50	415.00	622.50
Ashihara,Kae	Staff	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July22	1.60	236.00	377.60
Ashihara,Kae	Staff	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 22 for reporting JFSA	2.70	236.00	637.20
Ashihara,Kae	Staff	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from July 1 to July 22	1.40	236.00	330.40
Ashihara,Kae	Staff	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Creating July 23 payment request excel_2	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. File invoice for July 23Paymentrequest_2	1.70	236.00	401.20
Ashihara,Kae	Staff	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Breakdown entry of accounts payable_1	1.40	236.00	330.40
Varma,Bharath	Manager	India	7/23/2024	Non US Tax	Preparation of mail to be sent to EY Japan to share the requirement to obtain Tax Residency certificate in Japan, tax registrations in India, and filing of Form 10F in India	0.30	551.00	165.30
Madras,Hussain	Senior Manager	India	7/23/2024	Non US Tax	Preliminary review of mail to be sent to EY Japan to share the requirement to obtain Tax Residency certificate in Japan, Tax registrations in India, and Filing of Form 10F in India	0.10	683.00	68.30
Goto,Keisuke	Senior Manager	Japan	7/23/2024	Transfer Pricing	Confirm the submission status of the documents required for transfer pricing for FTX Japan KK in relation to Day to day Japan TP and OECD TP advisory	2.10	683.00	1,434.30
poloner,seth	Managing Director	United States	7/23/2024	Information Reporting	Mark up trust considerations outline; email correspondence.	0.30	814.00	244.20
Lowery,Kristie L	National Partner/Principal	United States	7/23/2024	Payroll Tax	Research regarding taxation timing related to US employee debtor claims when transferred to trust or physically paid	2.80	1,040.00	2,912.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/23/2024	Payroll Tax	Federal tax request for Blockfolio payroll data for 11/1/22 to 10/31/23	2.20	683.00	1,502.60
Ossanolou,Nina Shehrezade	Manager	United States	7/23/2024	Non US Tax	Research on OECD Guidelines for PE in regards to PE for Seychelles entities	0.90	551.00	495.90
Ossanolou,Nina Shehrezade	Manager	United States	7/23/2024	Non US Tax	Distribution of Quoine India shares, Liquid Securities Singapore Pte. Ltd. invoice issues, FFP ES filings, transition packages, emails	1.10	551.00	606.10
MacLean,Corrie	Senior	United States	7/23/2024	Non US Tax	Updates to One Global Methodology for removals and additions for non-US workstreams, follow ups to local teams for final deliverables.	3.70	415.00	1,535.50
Engelbrecht, Kevin	Senior Manager	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees:Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Faerber,Anna	Senior Manager	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees:Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Dugas,Annie	Manager	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees:Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Dugas, Tara	Senior	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees:Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Bastienne, Oliver	Partner/Principal	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees:Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	866.00	259.80
Ramakalawan, Rachel	Staff	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees:Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	236.00	70.80
Houareau, Tina	Senior	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees:Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Hammon, David Lane	Manager	United States	7/23/2024	Non US Tax	Correspondences concerning the submission of the amended tax return for FTX Japan KK as well as the impacts of the amendments.	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	7/23/2024	Non US Tax	Correspondences regarding the status of the deregistration of one of the FTX Australia entities.	0.20	551.00	110.20
Hammon, David Lane	Manager	United States	7/23/2024	Non US Tax	Correspondences regarding the contacts to obtain additional financial data/entity details for certain foreign entities required to file the US information returns.	0.60	551.00	330.60
Hammon, David Lane	Manager	United States	7/23/2024	Non US Tax	Correspondences regarding the status/next steps for finalizing the draft accounts for FTX Hong Kong Limited	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	7/23/2024	Non US Tax	Correspondences regarding the resolutions needing to be executed to file the economic substance filings for the BVI entities.	0.40	551.00	220.40
Hall, Emily Melissa	Senior	United States	7/23/2024	US State and Local Tax	Reviewed state tax notice tracker and created updated pivot tables reflecting open notices for various scenarios	2.90	415.00	1,203.50
Hall, Emily Melissa	Senior	United States	7/23/2024	US State and Local Tax	Updated EY suggested next steps to state notice workbook based on new notices received.	0.80	415.00	332.00
Sreenivas Katikireddi, Teja	Senior	United States	7/23/2024	Technology	Conduct first-level unit testing on the updated FIFO script	3.40	415.00	1,411.00
Gorman, Doug	Manager	United States	7/23/2024	Technology	Review updated asset pricing table to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.30	551.00	1,267.30
Gorman, Doug	Manager	United States	7/23/2024	Technology	Research, code, and update asset types to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman, Doug	Manager	United States	7/23/2024	Technology	Apply new pricing to updated asset types to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman, Doug	Manager	United States	7/23/2024	Technology	Rerun code with updated fixes for prices and asset types to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Gorman, Doug	Manager	United States	7/23/2024	Technology	Review output with updated fixes for prices and asset types to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Yeom, Sunny	Senior	United States	7/23/2024	Technology	Update the query per the latest April trade data provided by Brian	3.70	415.00	1,535.50
Porto, Michael	Senior Manager	United States	7/23/2024	Technology	Crypto proceeds in line with expectations for Post 2022.	1.90	683.00	1,297.70
Porto, Michael	Senior Manager	United States	7/23/2024	Technology	Pre 2022 SOL analyzed.	2.50	683.00	1,707.50
Porto, Michael	Senior Manager	United States	7/23/2024	Technology	Analyze certain coin proceeds	3.30	683.00	2,253.90
Lee, Joohye	Senior	Korea, Republic of	7/23/2024	Non US Tax	Prepared and filed the 2nd Qtr VAT return.	1.20	415.00	498.00
Lee, Joohye	Senior	Korea, Republic of	7/23/2024	Non US Tax	Prepared VAT summary letter and transited the filing receipt and delivered them to the client	0.50	415.00	207.50
Jung, Yu-Seon	Manager	Korea	7/23/2024	Non US Tax	Prepared and filed the 2nd Qtr VAT return.	0.50	551.00	275.50
Jung, Yu-Seon	Manager	Korea	7/23/2024	Payroll Tax	Prepared VAT summary letter and transited the filing receipt and delivered them to the client	0.60	551.00	330.60
Espley-Ault, Olivia	Senior Manager	BBC Region	7/23/2024	Non US Tax	Respond to email from brody frappoly regarding tp requirements and status in our region.	0.70	683.00	478.10
McPhee, Tiffany	Manager	BBC Region	7/23/2024	Non US Tax	Review of correspondence for FY23 Transfer Pricing Compliance - Bahamas, BVI, and Cayman Islands	0.80	551.00	440.80
Davis, Christine	Manager	United States	7/23/2024	US Income Tax	Research, review and analyze caselaw regarding income analysis	2.20	551.00	1,212.20
Davis, Christine	Manager	United States	7/23/2024	US Income Tax	Research, review and analyze caselaw regarding ownership of assets	3.90	551.00	2,148.90

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
O'Connell,Dillon	Senior Manager	United States	7/23/2024	Tax Advisory	Review documents and associated tax matters.	2.50	683.00	1,707.50
Choque,Steven	Staff	United States	7/23/2024	US International Tax	Updated Crypto Services LTD form 5471	1.80	236.00	424.80
Choque,Steven	Staff	United States	7/23/2024	US International Tax	FTX entity/entities updated information for form 5471	1.60	236.00	377.60
Choque,Steven	Staff	United States	7/23/2024	US International Tax	Updated Ftx Europe AG for form 5471	2.20	236.00	519.20
Mok,Wan Ling	Staff	United States	7/23/2024	US International Tax	Worked on OIT for return updates	0.80	236.00	188.80
Cushner,Sam	Manager	United States	7/23/2024	US International Tax	Review form for Alameda Research KK	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/23/2024	US International Tax	Review form for FTX Certificates GMBH	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/23/2024	US International Tax	Review form for FTX Derivatives GMBH	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/23/2024	US International Tax	Review form for FTX Ventures Partnership	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/23/2024	US International Tax	Review form for Hive Empire Trading	0.60	551.00	330.60
Cushner,Sam	Manager	United States	7/23/2024	US International Tax	Review form for Innovatia Ltd	1.30	551.00	716.30
Lamney,Caitlin	Senior	United States	7/23/2024	US International Tax	Examining FTX entity data and updating returns for additional PBC details	3.70	415.00	1,535.50
Mensah,Josephine	Staff	United States	7/23/2024	US International Tax	FTX Compliance - Updating additional workpaper for review comments from reviewer	1.50	236.00	354.00
Mensah,Josephine	Staff	United States	7/23/2024	US Income Tax	FTX Compliance - Preparing additional international returns	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/23/2024	US Income Tax	FTX Federal Compliance - Preparing additional federal return	2.50	236.00	590.00
Mensah,Josephine	Staff	United States	7/23/2024	US International Tax	FTX Federal Compliance - Updating additional return for reviewer review comments	1.50	236.00	354.00
Liu,Ke	Senior	United States	7/23/2024	US International Tax	Update 5471 form for GG Trading Terminal Ltd. per Senior manager's comments and reprint return	1.20	415.00	498.00
Liu,Ke	Senior	United States	7/23/2024	US International Tax	Review/update the rest of 5471 return for Hive Empire Trading Pty Ltd	0.80	415.00	332.00
Lovelace,Lauren	Partner/Principal	United States	7/23/2024	US International Tax	Identifying data source issues for certain foreign entities and establishing appropriate contacts where full financial data not available	2.20	866.00	1,905.20
Yang,Ming	Senior	United States	7/23/2024	US International Tax	Review the workpaper and returns for FTX Singapore and other entities	3.00	415.00	1,245.00
Zhuo,Melody	Staff	United States	7/23/2024	US International Tax	FTX International Tax Compliance technical issue update	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/23/2024	US International Tax	FTX International Tax Compliance team management	3.00	236.00	708.00
Jayanthi,Lakshmi	Senior Manager	United States	7/23/2024	US International Tax	Review of the disclosure statements and bankruptcy plans	2.00	683.00	1,366.00
Braun,Avi	Staff	United States	7/23/2024	US International Tax	FTX International Tax Compliance workstreams update	2.00	236.00	472.00
Katelas,Andreas	Manager	United States	7/23/2024	US Income Tax	Update internal tracker for latest developments and status of deliverables	1.30	551.00	716.30
Karan,Anna Suncheuri	Staff	United States	7/23/2024	US Income Tax	Updating for review comments on federal tax return	2.60	236.00	613.60
Scott,James	Client Serving Contractor JS	United States	7/23/2024	Non US Tax	Review of local provider tax documents related to Seychelles local tax reporting	0.90	600.00	540.00
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Reviewing tax capitalization analysis for bankruptcy expenses for purposes of the bankruptcy allocation workbook	1.80	683.00	1,229.40
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Reviewing updates to West Realm Shires Services tax return workbook for 10/31/23 tax year	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Reviewing updates to Blockfolio tax return for 10/31/23 tax year	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Reviewing workbook for subsidiaries of West Realm Shires for 10/31/23 tax year	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Reviewing digital custody tax return workbook for 10/31/23 tax year	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Reviewing ftx vault tax return workbook for 10/31/23 tax year	0.60	683.00	409.80
Massengill,Clint	Managing Director	United States	7/23/2024	US Income Tax	Review analysis regarding significant trust considerations	0.50	814.00	407.00
Feliciano,Christopher	Staff	United States	7/23/2024	US Income Tax	Process for fixing entity comments and reprinting return for 3 entities for that day	3.50	236.00	826.00
Mistler,Brian M	Manager	United States	7/23/2024	US Income Tax	Review statement format for international forms for 2023 tax returns	1.50	551.00	826.50
Mistler,Brian M	Manager	United States	7/23/2024	US Income Tax	Ledger purchase price allocation workpaper	2.20	551.00	1,212.20
Shea JR,Thomas M	Partner/Principal	United States	7/23/2024	US Income Tax	Review of calculations and preparation for digital asset tax gain/loss walkthrough with Alvarez & Marsal and Sullivan & Cromwell	1.80	866.00	1,558.80
Shea JR,Thomas M	Partner/Principal	United States	7/23/2024	US Income Tax	Review, written correspondence, and submission to Alvarez & Marsal of 7/23 Weekly FTX Debtors Tax Discussion slide	0.70	866.00	606.20
Shea JR,Thomas M	Partner/Principal	United States	7/23/2024	US Income Tax	Prep for 7/23 Meeting with FTX Chief Financial Officer and Chief Administrative Officer	0.60	866.00	519.60
Huang,Ricki	Senior	United States	7/23/2024	US Income Tax	Analyze employee compensation for accurate tax adjustment presentation in the tax returns	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/23/2024	US Income Tax	Discuss Sch K and Sch G answers in the returns with L. McGee to ensure return accuracy	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/23/2024	US Income Tax	Review the pivot table for tax software import to make sure all debits = credits for return preparation for the third batch of the returns	2.00	415.00	830.00
Di Stefano,Giulia	Senior	United States	7/23/2024	Transfer Pricing	Continued research for post bankruptcy allocation analysis	0.40	415.00	166.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug	Manager	United States	7/23/2024	US Income Tax	Recap discussion regarding digital asset tax gain loss calculation post meeting with A&M and S&C EY Attendees: J. Berman, C. Cavusoglu, T. Shea, D. Gorman, D. Bailey	0.30	551.00	165.30
Shea JR,Thomas M	Partner/Principal	United States	7/23/2024	Non US Tax	Recap discussion regarding digital asset tax gain loss calculation post meeting with A&M and S&C EY Attendees: J. Berman, C. Cavusoglu, T. Shea, D. Gorman, D. Bailey	0.30	866.00	259.80
Suzuki,Jason	Senior Manager	Japan	7/23/2024	Non US Tax	FTX Japan KK weekly catch up conference call with Sullivan & Cromwell. 4 EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the transition plan for the accounting software system that will need to be used by both FTX Japan KK and FTX Japan Holdings KK companies. EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	683.00	683.00
Mizutani,Rie	Manager	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the transition plan for the accounting software system that will need to be used by both FTX Japan KK and FTX Japan Holdings KK companies. EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	551.00	551.00
Sakaguchi,Masato	Senior	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the transition plan for the accounting software system that will need to be used by both FTX Japan KK and FTX Japan Holdings KK companies. EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.00	415.00	415.00
Sakaguchi,Masato	Senior	Japan	7/23/2024	Non US Tax	Meeting to prepare for the impact of transfer of shares of Quoine India on FTX Japan KK finance and accounting process EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	415.00	290.50
MacLean,Corrie	Senior	United States	7/23/2024	US Income Tax	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Scott,James	Client Serving Contractor JS	United States	7/23/2024	Technology	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	600.00	180.00
Porto,Michael	Senior Manager	United States	7/23/2024	Non US Tax	Discussion surrounding proposed methodology for the digital asset tax gain loss calculation EY Attendees: J. Berman, B. Mistler, M. Porto, T. Shea, C. Cavusoglu, D. Gorman Other Attendees: G. Walia (A&M), K. Ramanathan (A&M), D. Sagen (A&M), C. Howe (Alvarez & Marsal),	1.00	683.00	683.00
Suzuki,Jason	Senior Manager	Japan	7/23/2024	Non US Tax	Intercompany agreements preparation for sale of FTX Japan KK. conference call with Sullivan & Cromwell. EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), F. Ferdinandi (Sullivan and Cromwell),	1.00	683.00	683.00
Watkins,Michael	Managing Director	United States	7/23/2024	Non US Tax	7/23/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, M. Watkins, N. Ossanolou	0.20	814.00	162.80
Ossanolou,Nina Shehrezade	Manager	United States	7/23/2024	Non US Tax	7/23/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, M. Watkins, N. Ossanolou	0.20	551.00	110.20
Ossanolou,Nina Shehrezade	Manager	United States	7/23/2024	Non US Tax	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, M. Watkins, N. Ossanolou	0.20	415.00	83.00
Mizutani,Rie	Manager	Japan	7/23/2024	US Income Tax	Meeting to prepare for the impact of transfer of shares of Quoine India on FTX Japan KK finance and accounting process EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	551.00	385.70
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Discussion around the updates to the digital asset tax calculation for 10/31/23 EY Attendees: J. Berman, B. Mistler, M. Porto, S. Yeom, T. Katikireddi	1.30	683.00	887.90

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mistler,Brian M	Manager	United States	7/23/2024	US Income Tax	Discussion around the updates to the digital asset tax calculation for 10/31/23 EY Attendees: J. Berman, B. Mistler, M. Porto, S. Yeom, T. Katikireddi	1.30	551.00	716.30
Shea JR,Thomas M	Partner/Principal	United States	7/23/2024	Information Reporting	Discussion surrounding proposed methodology for the digital asset tax gain loss calculation EY Attendees: J. Berman, B. Mistler, M. Porto, T. Shea, C. Cavusoglu, D. Gorman Other Attendees: G. Walia (A&M), K. Ramanathan (A&M), D. Sagen (A&M), C. Howe (Alvarez & Marsal),	1.00	866.00	866.00
Nguyen,Huong	Senior Manager	United States	7/23/2024	Technology	A kick off call with law firm, EYUS (Vietnam desk) and Vietnam legal firm to implement the transaction related to Japan subsidiary transfer EY Attendees: H. Nguyen Other Attendees: F. Ferdinandi (Sullivan and Cromwell), A. Courroy (Sullerom),	0.50	683.00	341.50
Porto,Michael	Senior Manager	United States	7/23/2024	US Income Tax	Discussion around the updates to the digital asset tax calculation for 10/31/23 EY Attendees: J. Berman, B. Mistler, M. Porto, S. Yeom, T. Katikireddi	1.30	683.00	887.90
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Discussion surrounding proposed methodology for the digital asset tax gain loss calculation EY Attendees: J. Berman, B. Mistler, M. Porto, T. Shea, C. Cavusoglu, D. Gorman Other Attendees: G. Walia (A&M), K. Ramanathan (A&M), D. Sagen (A&M), C. Howe (Alvarez & Marsal),	1.00	683.00	683.00
Mistler,Brian M	Manager	United States	7/23/2024	Technology	Discussion surrounding proposed methodology for the digital asset tax gain loss calculation EY Attendees: J. Berman, B. Mistler, M. Porto, T. Shea, C. Cavusoglu, D. Gorman Other Attendees: G. Walia (A&M), K. Ramanathan (A&M), D. Sagen (A&M), C. Howe (Alvarez & Marsal),	1.00	551.00	551.00
Yeom,Sunny	Senior	United States	7/23/2024	Technology	Discussion around the updates to the digital asset tax calculation for 10/31/23 EY Attendees: J. Berman, B. Mistler, M. Porto, S. Yeom, T. Katikireddi	1.30	415.00	539.50
Sreenivas Katikireddi,Teja	Senior	United States	7/23/2024	Technology	Discussion around the updates to the digital asset tax calculation for 10/31/23 EY Attendees: J. Berman, B. Mistler, M. Porto, S. Yeom, T. Katikireddi	1.30	415.00	539.50
Cavusoglu,Coskun	Partner/Principal	United States	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussion surrounding proposed methodology for the digital asset tax gain loss calculation EY Attendees: J. Berman, B. Mistler, M. Porto, T. Shea, C. Cavusoglu, D. Gorman Other Attendees: G. Walia (A&M), K. Ramanathan (A&M), D. Sagen (A&M), C. Howe (Alvarez & Marsal),	1.00	866.00	866.00
Mizutani,Rie	Manager	Japan	7/23/2024	Non US Tax	Meeting to prepare for the impact of transfer of shares of Quoine Vietnam on FTX Japan KK finance and accounting EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.30	551.00	165.30
Suzuki,Jason	Senior Manager	Japan	7/23/2024	Non US Tax	Meeting to prepare for the impact of transfer of shares of Quoine Vietnam on FTX Japan KK finance and accounting EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to prepare for the impact of transfer of shares of Quoine India on FTX Japan KK finance and accounting process EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.70	683.00	478.10
Sakaguchi,Masato	Senior	Japan	7/23/2024	US Income Tax	Meeting to prepare for the impact of transfer of shares of Quoine Vietnam on FTX Japan KK finance and accounting EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.30	415.00	124.50
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Discussion to finalize the post-petition trade population for upload related to digital assets EY Attendees: J. Berman, B. Mistler	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	7/23/2024	Technology	Recap discussion regarding digital asset tax gain loss calculation post meeting with A&M and S&C EY Attendees: J. Berman, C. Cavusoglu, T. Shea, D. Gorman, D. Bailey	0.30	683.00	204.90
Gorman,Doug	Manager	United States	7/23/2024	US Income Tax	Discussion surrounding proposed methodology for the digital asset tax gain loss calculation EY Attendees: J. Berman, B. Mistler, M. Porto, T. Shea, C. Cavusoglu, D. Gorman Other Attendees: G. Walia (A&M), K. Ramanathan (A&M), D. Sagen (A&M), C. Howe (Alvarez & Marsal),	1.00	551.00	551.00
Mistler,Brian M	Manager	United States	7/23/2024	Tax Advisory	Discussion to finalize the post-petition trade population for upload related to digital assets EY Attendees: J. Berman, B. Mistler	1.20	551.00	661.20
Cavusoglu,Coskun	Partner/Principal	United States	7/23/2024	Tax Advisory	Recap discussion regarding digital asset tax gain loss calculation post meeting with A&M and S&C EY Attendees: J. Berman, C. Cavusoglu, T. Shea, D. Gorman, D. Bailey	0.30	866.00	259.80
Hall,Emily Melissa	Senior	United States	7/23/2024	US State and Local Tax	7/23 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, D. Bailey, K. Gatt, B. Savage	0.40	415.00	166.00
Savage,Benjamin	Staff	United States	7/23/2024	US State and Local Tax	7/23 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, D. Bailey, K. Gatt, B. Savage	0.40	236.00	94.40

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	United States	7/23/2024	US State and Local Tax	7/23 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, D. Bailey, K. Gatt, B. Savage	0.40	683.00	273.20
Bieganski,Walter	Client Serving Contractor WB	United States	7/23/2024	US Income Tax	7/23 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, D. Bailey, K. Gatt, B. Savage	0.40	200.00	80.00
Scott,James	Client Serving Contractor JS	United States	7/23/2024	Payroll Tax	7/23 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, D. Bailey, K. Gatt, B. Savage	0.40	600.00	240.00
Lowery,Kristie L	National Partner/Principal	United States	7/23/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea and FTX team to discuss progress, status and action items. EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS),	0.40	1,040.00	416.00
Tong,Chia-Hui	Senior Manager	United States	7/23/2024	US State and Local Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea and FTX team to discuss progress, status and action items. EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS),	0.40	683.00	273.20
Gatt,Katie	Senior Manager	United States	7/23/2024	US Income Tax	7/23 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, D. Bailey, K. Gatt, B. Savage	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	7/23/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea and FTX team to discuss progress, status and action items. EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS),	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	United States	7/23/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea and FTX team to discuss progress, status and action items. EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS),	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	United States	7/23/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea and FTX team to discuss progress, status and action items. EY Attendees: C. Tong, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: K. Schultea (FTX), M. Cilia (FTX), R. Hoskins (RLKS),	0.40	600.00	240.00
Engelbrecht, Kevin	Senior Manager	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	683.00	204.90
Faerber,Anna	Senior Manager	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	683.00	204.90
Dugas,Annie	Manager	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Dugas, Tara	Senior	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Bastienne,Oliver	Partner/Principal	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	866.00	259.80
Ramakalawan, Rachel	Staff	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanolou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	236.00	70.80

## Exhibit D

## Summary of Fees by Professional

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chang-Waye,Amanda	Manager	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	551.00	165.30
Houareau,Tina	Senior	Seychelles	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	7/23/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, J. Scott, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.30	415.00	124.50
Bailey,Doug	Partner/Principal	United States	7/23/2024	Tax Advisory	Implementation of the FTX Bankruptcy Plan requires addressing tax matters.	3.40	866.00	2,944.40
Bailey,Doug	Partner/Principal	United States	7/23/2024	Technology	Recap discussion regarding digital asset tax gain loss calculation post meeting with A&M and S&C EY Attendees: J. Berman, C. Cavusoglu, T. Shea, D. Gorman, D. Bailey	0.30	866.00	259.80
Bailey,Doug	Partner/Principal	United States	7/23/2024	US State and Local Tax	7/23 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, D. Bailey, K. Gatt, B. Savage	0.40	866.00	346.40
Tong,Chia-Hui	Senior Manager	United States	7/23/2024	Project Management Office Transition	Compose response to Tax Quality Review follow-up questions	2.20	683.00	1,502.60
Tong,Chia-Hui	Senior Manager	United States	7/23/2024	Project Management Office Transition	Review and send out agenda items in advance of touchpoint with FTX CFO and CAO	0.40	683.00	273.20
Ancona,Christopher	Senior	United States	7/23/2024	Project Management Office Transition	Correspondence with EY workstreams regarding project open items	1.20	415.00	498.00
Ancona,Christopher	Senior	United States	7/23/2024	Project Management Office Transition	Preparation of slide deck materials ahead of weekly meetings with tax workstreams	1.90	415.00	788.50
Ancona,Christopher	Senior	United States	7/23/2024	Project Management Office Transition	Edits to One Source Global Methodology reporting dashboards for latest compliance deliverables updates	1.30	415.00	539.50
Ancona,Christopher	Senior	United States	7/23/2024	Project Management Office Transition	Updates to work items in the project management office workstream tracker for latest updates	1.60	415.00	664.00
Ortiz,Daniella	Staff	United States	7/23/2024	US International Tax	Tax return foreign currency translations	3.50	236.00	826.00
Yang,Rachel Sim	Senior Manager	United States	7/23/2024	US International Tax	WP & return review - General Partners	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/23/2024	US International Tax	WP & return review -Research	2.50	683.00	1,707.50
S. Figueroa,Carolina	Senior	United States	7/23/2024	Transfer Pricing	Compliance memo, continue to review edits and comments and shared with team	3.50	415.00	1,452.50
Shapiro,Andrew	Manager	United States	7/23/2024	Tax Advisory	Updated and deliver TCA for FY2023.	1.00	551.00	551.00
Zhu,Philip	Senior	United States	7/23/2024	US International Tax	Continued update 5471 2nd batch per sm comments	1.50	415.00	622.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Transfer by e-mail the details of the tax calculation to A. Giovanoli (Matrixx)	0.30	236.00	70.80
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Discussing with C. Schwarzwälder (EY) to determine whether we can share the tax calculation with the client and, if so, which specific parts can be disclosed.	1.00	236.00	236.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	7/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of the tax calculation file to be shared with the client	0.70	236.00	165.20
Neziroski,David	Associate	United States	7/23/2024	Fee/Employment Applications	Continue sensitivity review of the May detail	1.10	365.00	401.50
Neziroski,David	Associate	United States	7/23/2024	Fee/Employment Applications	Continue to review the May detail for sensitivity issues	3.70	365.00	1,350.50
Perez,Ellen Joy	Senior	Gibraltar	7/24/2024	Non US Tax	ZUBR Exchange Ltd: Checking of June accounting information including requesting July accounting information.	1.00	415.00	415.00
Andriani,Margherita	Senior Manager	Germany	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Review and provide feedback on the preparation of the attached documents relate to financial statements 2021 and 2022 for the central teams.	1.00	683.00	683.00
Nguyen,Thinh	Staff	Germany	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Export completion of the financial statement from 2021 to 2023.	0.30	236.00	70.80
Nguyen,Thinh	Staff	Germany	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare an account balance sheet of liabilities to shareholders from 2021 to 2023.	0.50	236.00	118.00
Mallwitz,Katharina	Senior	Germany	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Review export completion of the financial statement from 2021 to 2023.	0.70	415.00	290.50
Mallwitz,Katharina	Senior	Germany	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Review prepared account balance sheet of liabilities to shareholders from 2021 to 2023.	0.80	415.00	332.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/24/2024	Non US Tax	FTX Europe AG / Tax return 2022: sending of TR to client	0.30	683.00	204.90
Billings,Phoebe	Manager	United States	7/24/2024	Transfer Pricing	Review of bankruptcy expense allocation details	0.40	551.00	220.40
O'Reilly,Logan	Senior	United States	7/24/2024	Transfer Pricing	Master file 2022- overview + scope+ company overview + description of business + entity overview	3.90	415.00	1,618.50
O'Reilly,Logan	Senior	United States	7/24/2024	Transfer Pricing	Master file 2022- important drivers of business profit + description of the supply chain + description of the main geographic market + industry analysis + functional overview	3.90	415.00	1,618.50
O'Reilly,Logan	Senior	United States	7/24/2024	Transfer Pricing	Master file 2022- risks incurred	0.10	415.00	41.50
Bost,Anne	Managing Director	United States	7/24/2024	Transfer Pricing	Review updated transaction cost analysis	1.30	814.00	1,058.20
Bost,Anne	Managing Director	United States	7/24/2024	Transfer Pricing	Review revised detail behind the asset values provided by a&m	2.70	814.00	2,197.80



**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	7/24/2024	Transfer Pricing	Review transaction cost analysis	1.90	814.00	1,546.60
Bost,Anne	Managing Director	United States	7/24/2024	Transfer Pricing	Review A&M's revised explanation of the process used for allocation analysis	0.60	814.00	488.40
Suzuki,Jason	Senior Manager	Japan	7/24/2024	Non US Tax	Softledger Finance accounting system transition communication with vendor_2	1.10	683.00	751.30
Suzuki,Jason	Senior Manager	Japan	7/24/2024	Non US Tax	Registration of tax IDs necessary for transfer of Quoine India shares from FTX Japan KK to FTX Japan Holdings KK	0.90	683.00	614.70
Suzuki,Jason	Senior Manager	Japan	7/24/2024	Non US Tax	Continuity of finance function after the sale of FTX Japan KK to bitFlyer. payment processing for Quoine PTE	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	7/24/2024	Non US Tax	Quoine PTE GST return for Q2 review and approval request	0.70	683.00	478.10
Taniguchi,Keisuke	Senior Manager	Japan	7/24/2024	Non US Tax	Review of draft of amended tax returns for ftx Japan kk	1.30	683.00	887.90
Mizutani,Rie	Manager	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of remuneration payment of Japan Service	0.30	551.00	165.30
Mizutani,Rie	Manager	Japan	7/24/2024	Non US Tax	Review of remuneration payment of Japan HD	0.20	551.00	110.20
Mizutani,Rie	Manager	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Support for the submission of amended returns by Japan KK _2	0.40	551.00	220.40
Mizutani,Rie	Manager	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Acting on behalf of Zelos & Co., Ltd. as agent for contracts (2022.12 term and separate management audits)	0.60	551.00	330.60
Mizutani,Rie	Manager	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparing residence certificates for Quoine Vietnam and Quoine India	1.20	551.00	661.20
Sakaguchi,Masato	Senior	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of which company will make payment to the law firm	0.90	415.00	373.50
Sakaguchi,Masato	Senior	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Update of excel for intercompany balance	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Capital Adequacy ratio CAR simulation	2.20	415.00	913.00
Sakaguchi,Masato	Senior	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Journal entry and AP approval for FTX Japan KK for early July	3.30	415.00	1,369.50
Tokuda,Keisuke	Senior	Japan	7/24/2024	Non US Tax	FTXHAPANKK Tax Return _3	1.50	415.00	622.50
Ashihara,Kae	Staff	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July23	2.40	236.00	566.40
Ashihara,Kae	Staff	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 23 for reporting JFSA	3.20	236.00	755.20
Ashihara,Kae	Staff	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from July 23	2.70	236.00	637.20
Ashihara,Kae	Staff	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Breakdown entry of accounts payable _2	1.80	236.00	424.80
Varma,Bharath	Manager	India	7/24/2024	Non US Tax	Updating step-chart incorporating the India-tax implications on the proposed structure	0.20	551.00	110.20
Varma,Bharath	Manager	India	7/24/2024	Non US Tax	Preparation of checklist and mail outlining steps to obtain India tax registrations for FTX Japan and FTX Japan Holdings	1.30	551.00	716.30
Madrasi,Hussain	Senior Manager	India	7/24/2024	Non US Tax	Response to mail from EY Japan on the requirement of a Tax residency certificate from the home jurisdiction.	0.40	683.00	273.20
Madrasi,Hussain	Senior Manager	India	7/24/2024	Non US Tax	Preliminary review of the checklist and mail outlining steps to obtain India tax registrations for FTX Japan and FTX Japan Holdings	0.60	683.00	409.80
Lowery,Kristie L	National Partner/Principal	United States	7/24/2024	Payroll Tax	Review of Key Employee Retention Payments and timing	2.30	1,040.00	2,392.00
Walker,Rachael Leigh Braswell	Partner/Principal	United States	7/24/2024	Payroll Tax	Independent preparation in advance of call with S&C on liquidating trust and employee wage claims.	0.60	866.00	519.60
Allen,Jenefier Michelle	Staff	United States	7/24/2024	Non US Tax	OGM - Add additional deliverables	0.20	236.00	47.20
Ossanlou,Nina Shehrezade	Manager	United States	7/24/2024	Non US Tax	Review of Retention Order and email FFP for ES filings	0.40	551.00	220.40
Ossanlou,Nina Shehrezade	Manager	United States	7/24/2024	Non US Tax	Ensure local filings have been uploaded to the box site appropriately for M. Cilia and purchaser access.	1.20	551.00	661.20
Ossanlou,Nina Shehrezade	Manager	United States	7/24/2024	Non US Tax	Initial review of the letter of representation provided by ACM and providing comments for review	0.80	551.00	440.80
MacLean,Corrie	Senior	United States	7/24/2024	Non US Tax	Review OGM deliverables for Switzerland and German entities and prepare list of transition deliverables	3.70	415.00	1,535.50
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Review of the representation letters needed by ACM to finalize their tax analysis for the FTX Seychelles entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding the provision calculation for the FY24 interim financials of FTX Europe AG	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding the finalization/submission of the FY22 amended tax return for FTX Japan KK	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding outstanding documentation for the FTX Europe sale transition package for the purchaser.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding EY's ability to continue to provide tax/accounting support in India once FTX Japan KK has been sold.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences concerning scope of services for Quoine Vietnam, Quoine India and the FTX Japan entities once FTX Japan KK has been sold.	0.40	551.00	220.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding potential tax implications/step plan for the FTX Japan KK sale.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding the submission of the Employer's Annual Statement Declaration for Zubr .	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Addressing of contractual items needing to be completed to continue to subcontract tax/accounting support to ACM for the FTX Seychelles entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding CbCR notification requirements for the FTX Hong Kong and Singapore entities.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Correspondences regarding the customer data details required to finalize the Canada GST analysis.	0.40	551.00	220.40
Hall,Emily Melissa	Senior	United States	7/24/2024	US State and Local Tax	Preparation for nexus and proof of claim/notice meeting with M. Cilia (FTX).	0.60	415.00	249.00
Hall,Emily Melissa	Senior	United States	7/24/2024	US State and Local Tax	Revised notice workbook per comments from M. Cilia (FTX).	0.40	415.00	166.00
Hall,Emily Melissa	Senior	United States	7/24/2024	US State and Local Tax	Draft email to T. Mitchell (EY) concerning state tax technical matter.	0.20	415.00	83.00
Savage,Benjamin	Staff	United States	7/24/2024	US State and Local Tax	Reviewed and organized notes taken during discussion with M. Cilia (FTX) on July 24th.	0.60	236.00	141.60
Sreenivas Katikireddi,Teja	Senior	United States	7/24/2024	Technology	Validate the aggregated results of the audit table generated by the updated FIFO script	3.30	415.00	1,369.50
Gorman,Doug	Manager	United States	7/24/2024	Technology	Create new Power BI filter for date range to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/24/2024	Technology	Create new Power BI report function for trade date range to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/24/2024	Technology	Testing of new Power BI features for date and trade ranges to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/24/2024	Technology	Review basis assignment methodology to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Gorman,Doug	Manager	United States	7/24/2024	Technology	Testing of basis assignment to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.80	551.00	1,542.80
Yeom,Sunny	Senior	United States	7/24/2024	Technology	Address how to tackle different quantity	1.10	415.00	456.50
Yeom,Sunny	Senior	United States	7/24/2024	Technology	Confirm the date range for purchase by revisiting the database	3.90	415.00	1,618.50
Porto,Michael	Senior Manager	United States	7/24/2024	Technology	Tradres vs Fills analyzed. Fills shown to be more reliable and higher quality data.	3.90	683.00	2,663.70
Porto,Michael	Senior Manager	United States	7/24/2024	Technology	Fills table graphs and comparisons created to show high variances and missing data in Trades Tables.	2.80	683.00	1,912.40
Porto,Michael	Senior Manager	United States	7/24/2024	Technology	Ran additional scenarios in databricks to show discrepancies.	1.70	683.00	1,161.10
Porto,Michael	Senior Manager	United States	7/24/2024	Technology	Checked fifo script update.	1.40	683.00	956.20
Schug,Elaine	Senior Manager	United Kingdom	7/24/2024	Payroll Tax	Review of OGM Steps and updates to OGM	0.50	683.00	341.50
Sangster,Mark	Senior	BBC Region	7/24/2024	Non US Tax	CbCR Filings for BVI, Bahamas and Cayman - call with US TP team and Prime team to discuss BVI, Bahamas and Cayman CbCR filings	0.50	415.00	207.50
Davis,Christine	Manager	United States	7/24/2024	US Income Tax	Research, review and analyze caselaw regarding deduction for business expense deduction	2.70	551.00	1,487.70
Davis,Christine	Manager	United States	7/24/2024	US Income Tax	Draft issue and conclusion for overall legal analysis regarding income	3.70	551.00	2,038.70
Chen,Zhu En	Staff	United States	7/24/2024	US International Tax	Preparing Form 5471 for FTX Bahamas entity	1.30	236.00	306.80
Chen,Zhu En	Staff	United States	7/24/2024	US International Tax	Preparing return for FTX entity	1.20	236.00	283.20
O'Connell,Dillon	Senior Manager	United States	7/24/2024	Tax Advisory	Research tax technical issues associated with the documents.	1.00	683.00	683.00
Nguyen,Huong	Senior Manager	United States	7/24/2024	US International Tax	Review information, prepare detailed step plan and Information request list related to Japan subsidiary transfer	2.20	683.00	1,502.60
Mok,Wan Ling	Staff	United States	7/24/2024	US International Tax	Updated workpapers for FTX ITS entities according to comments	1.90	236.00	448.40
Mok,Wan Ling	Staff	United States	7/24/2024	US International Tax	Updated returns per senior's comments	1.70	236.00	401.20
Cushner,Sam	Manager	United States	7/24/2024	US International Tax	Review form for LP Digital Assets	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/24/2024	US International Tax	Review form for Ledger Prime Ventures Lp	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/24/2024	US International Tax	Review form for Maclaurin Investments	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/24/2024	US International Tax	Review form for MPC Technologies	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/24/2024	US International Tax	Review form for PT Triniti	1.40	551.00	771.40
He,Ileana	Senior	United States	7/24/2024	US International Tax	FTX Switzerland wp review	3.50	415.00	1,452.50
He,Ileana	Senior	United States	7/24/2024	US International Tax	FTX Switzerland return review	0.50	415.00	207.50
Lamney,Caitlin	Senior	United States	7/24/2024	US International Tax	Continue FTX compliance work	2.40	415.00	996.00
Mensah,Josephine	Staff	United States	7/24/2024	US International Tax	FTX Compliance - Continued preparing additional workpaper for newly assigned entity	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/24/2024	US Income Tax	FTX Compliance - Continue updating additional workpaper for review comments from reviewer	1.50	236.00	354.00
Mensah,Josephine	Staff	United States	7/24/2024	US Income Tax	FTX Federal Compliance - Continue preparing workpapers	2.50	236.00	590.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mensah,Josephine	Staff	United States	7/24/2024	US International Tax	FTX Federal Compliance - Self-reviewed additional prepared workpaper	1.50	236.00	354.00
Liu,Ke	Senior	United States	7/24/2024	US International Tax	Check return status with team members	0.20	415.00	83.00
Liu,Ke	Senior	United States	7/24/2024	US International Tax	Review updated workpaper/returns for FTX Trading Gmbh per senior manager's comments and staff's updates and reprint the form with further updates	1.80	415.00	747.00
Lovelace,Lauren	Partner/Principal	United States	7/24/2024	US International Tax	Working through bankruptcy allocation methodology file	2.00	866.00	1,732.00
Yang,Ming	Senior	United States	7/24/2024	US International Tax	Update Bancroft returns according to manager's comments	3.00	415.00	1,245.00
Zhuo,Melody	Staff	United States	7/24/2024	US International Tax	FTX International Tax Compliance documentation update	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/24/2024	US International Tax	FTX International Tax Compliance technical matter review	3.00	236.00	708.00
Braun,Avi	Staff	United States	7/24/2024	US International Tax	FTX International Tax Compliance data review	0.50	236.00	118.00
Karan,Anna Suncheuri	Staff	United States	7/24/2024	US Income Tax	Prepare tax returns for multiple federal entities for the 10.31.2023 year end	3.50	236.00	826.00
Karan,Anna Suncheuri	Staff	United States	7/24/2024	US Income Tax	Continuing prep of the federal tax return	1.00	236.00	236.00
Scott,James	Client Serving Contractor JS	United States	7/24/2024	Non US Tax	Assistance with Seychelles, Bahamas local tax filing	0.70	600.00	420.00
Scott,James	Client Serving Contractor JS	United States	7/24/2024	US Income Tax	Analysis of Digital Markets provision in Plan and related tax considerations	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	7/24/2024	US Income Tax	Reviewing bankruptcy allocation file for 10/31/23 tax return purposes	2.80	683.00	1,912.40
Berman,Jake	Senior Manager	United States	7/24/2024	US Income Tax	Reviewing updates made to the digital tax asset calculation for 10/31/23	1.50	683.00	1,024.50
Berman,Jake	Senior Manager	United States	7/24/2024	US Income Tax	Reviewing West Realm Shires Services tax return workbook for 10/31/23	0.80	683.00	546.40
Berman,Jake	Senior Manager	United States	7/24/2024	US Income Tax	Reviewing deductibility tax analysis for bankruptcy expenses for 10.31.23 tax purposes	1.00	683.00	683.00
Feliciano,Christopher	Staff	United States	7/24/2024	US Income Tax	Resuming values for specific emnity in the workbook for the numbers to come together in OIT and balance out	3.10	236.00	731.60
McGee,Liz	Senior Manager	United States	7/24/2024	IRS Audit Matters	Review state issue	0.30	683.00	204.90
Mistler,Brian M	Manager	United States	7/24/2024	US Income Tax	Correspondence with S&C re: Ledger purchase price	1.30	551.00	716.30
Mistler,Brian M	Manager	United States	7/24/2024	US Income Tax	Review of prior tax year TCA analysis	1.20	551.00	661.20
Mistler,Brian M	Manager	United States	7/24/2024	US Income Tax	Review of updated TCA analysis for 2023 tax returns	2.60	551.00	1,432.60
Shea JR,Thomas M	Partner/Principal	United States	7/24/2024	US Income Tax	Draft correspondence re: Tax Whiteboarding Session to work through all trust tax technical and reporting considerations	0.80	866.00	692.80
Huang,Ricki	Senior	United States	7/24/2024	US Income Tax	Review the pivot table for tax software import to make sure all debits equal credits for return preparation for the third batch of the returns -3	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/24/2024	US Income Tax	Clearing Diagnostics in the tax software for return validation -3	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/24/2024	US Income Tax	Clearing Diagnostics in the tax software for return validation -4	2.00	415.00	830.00
Di Stefano,Giulia	Senior	United States	7/24/2024	Transfer Pricing	Continued research for post bankruptcy allocation analysis, researched implications on rev. proc. 1.482-7	3.60	415.00	1,494.00
Di Stefano,Giulia	Senior	United States	7/24/2024	Transfer Pricing	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	415.00	83.00
MacLean,Corrie	Senior	United States	7/24/2024	US Income Tax	7/24/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	415.00	83.00
Shea JR,Thomas M	Partner/Principal	United States	7/24/2024	US Income Tax	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	866.00	606.20
Berman,Jake	Senior Manager	United States	7/24/2024	Transfer Pricing	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	683.00	478.10
Billings,Phoebe	Manager	United States	7/24/2024	US International Tax	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	551.00	110.20
Cushner,Sam	Manager	United States	7/24/2024	Non US Tax	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	551.00	385.70
Hammon,David Lane	Manager	United States	7/24/2024	Transfer Pricing	7/24/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
Di Stefano,Giulia	Senior	United States	7/24/2024	Transfer Pricing	Internal discussion on fiscal year 2022 CbCR EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber, P. Billings	1.20	415.00	498.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	United States	7/24/2024	Non US Tax	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	683.00	136.60
Hammon,David Lane	Manager	United States	7/24/2024	Non US Tax	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	551.00	110.20
Ossanolou,Nina Shehrezade	Manager	United States	7/24/2024	Non US Tax	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	551.00	110.20
Sangster,Mark	Senior	BBC Region	7/24/2024	US Income Tax	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	415.00	83.00
Scott,James	Client Serving Contractor JS	United States	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	600.00	120.00
Oyetunde,Oyebode	Manager	United States	7/24/2024	Non US Tax	7/24/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
Ossanolou,Nina Shehrezade	Manager	United States	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	7/24/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
Borts,Michael	Managing Director	United States	7/24/2024	Transfer Pricing	7/24/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	814.00	162.80
Bost,Anne	Managing Director	United States	7/24/2024	Non US Tax	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	814.00	162.80
MacLean,Corrie	Senior	United States	7/24/2024	US Income Tax	Meeting to discuss CbCR filings for BVI, Bahamas, and Cayman Islands. EY Attendees: C. MacLean, A. Bost, D. Hammon, D. Katsnelson, G. Stefano, J. Scott, M. Sangster, N. Ossanolou, P. Billings	0.20	415.00	83.00
Scott,James	Client Serving Contractor JS	United States	7/24/2024	Payroll Tax	7/24/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: D. Johnston (A&M),	0.20	600.00	120.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/24/2024	Payroll Tax	Preparation meeting for call with S&C on employee claims adjustment to language on the frequently asked questions. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.40	683.00	273.20
DeVincenzo,Jennie	Managing Director	United States	7/24/2024	Payroll Tax	Preparation meeting for call with S&C on employee claims adjustment to language on the frequently asked questions. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.40	814.00	325.60
Lowery,Kristie L	National Partner/Principal	United States	7/24/2024	Transfer Pricing	Preparation meeting for call with S&C on employee claims adjustment to language on the frequently asked questions. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.40	1,040.00	416.00
Bost,Anne	Managing Director	United States	7/24/2024	Transfer Pricing	Internal discussion on fiscal year 2022 CbCR EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber, P. Billings	1.20	814.00	976.80
Di Stefano,Giulia	Senior	United States	7/24/2024	Transfer Pricing	Discussion with EY Gibraltar on CbCR requirements EY Attendees: G. Stefano, A. Bost, D. Katsnelson, P. Billings	0.30	415.00	124.50
Billings,Phoebe	Manager	United States	7/24/2024	Transfer Pricing	Discussion with EY Gibraltar on CbCR requirements EY Attendees: G. Stefano, A. Bost, D. Katsnelson, P. Billings	0.30	551.00	165.30
Katsnelson,David	Senior Manager	United States	7/24/2024	Payroll Tax	Discussion with EY Gibraltar on CbCR requirements EY Attendees: G. Stefano, A. Bost, D. Katsnelson, P. Billings	0.30	683.00	204.90
DeVincenzo,Jennie	Managing Director	United States	7/24/2024	Payroll Tax	Meeting to discuss employee claim frequently asked questions modifications and the compensable period. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC),	0.50	814.00	407.00
Lowery,Kristie L	National Partner/Principal	United States	7/24/2024	Payroll Tax	Meeting to discuss employee claim frequently asked questions modifications and the compensable period. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC),	0.50	1,040.00	520.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Walker,Rachael Leigh Braswell	Partner/Principal	United States	7/24/2024	Transfer Pricing	Meeting to discuss employee claim frequently asked questions modifications and the compensable period. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC),	0.50	866.00	433.00
Bost,Anne	Managing Director	United States	7/24/2024	Payroll Tax	Discussion with EY Gibraltar on CbCR requirements EY Attendees: G. Stefano, A. Bost, D. Katsnelson, P. Billings	0.30	814.00	244.20
Walker,Rachael Leigh Braswell	Partner/Principal	United States	7/24/2024	Payroll Tax	Preparation meeting for call with S&C on employee claims adjustment to language on the frequently asked questions. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.40	866.00	346.40
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/24/2024	Transfer Pricing	Meeting to discuss employee claim frequently asked questions modifications and the compensable period. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (SC),	0.50	683.00	341.50
Katsnelson,David	Senior Manager	United States	7/24/2024	US International Tax	Internal discussion on fiscal year 2022 CbCR EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber, P. Billings	1.20	683.00	819.60
Yang,Rachel Sim	Senior Manager	United States	7/24/2024	Transfer Pricing	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	683.00	478.10
Billings,Phoebe	Manager	United States	7/24/2024	US International Tax	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	551.00	385.70
Lovelace,Lauren	Partner/Principal	United States	7/24/2024	Project Management Office Transition	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	866.00	606.20
Choudary,Hira	Staff	United States	7/24/2024	Transfer Pricing	PMO meeting to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona	0.10	236.00	23.60
Di Stefano,Giulia	Senior	United States	7/24/2024	Transfer Pricing	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	415.00	290.50
McComber,Donna	National Partner/Principal	United States	7/24/2024	Transfer Pricing	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	1,040.00	728.00
Di Stefano,Giulia	Senior	United States	7/24/2024	Transfer Pricing	Meeting to discuss the filing of Country by country (Cbcr) notification as there were changes made with regards to Ultimate parent entity filing the report. EY Attendees: E. Perez, A. Bost, G. Stefano, N. Rumford, P. Billings	0.50	415.00	207.50
Billings,Phoebe	Manager	United States	7/24/2024	Transfer Pricing	Internal discussion on fiscal year 2022 CbCR EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber, P. Billings	1.20	551.00	661.20
McComber,Donna	National Partner/Principal	United States	7/24/2024	Transfer Pricing	Internal discussion on fiscal year 2022 CbCR EY Attendees: G. Stefano, A. Bost, D. Katsnelson, D. McComber, P. Billings	1.20	1,040.00	1,248.00
Katsnelson,David	Senior Manager	United States	7/24/2024	US Income Tax	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	683.00	478.10
Mistler,Brian M	Manager	United States	7/24/2024	Transfer Pricing	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	551.00	385.70
Bost,Anne	Managing Director	United States	7/24/2024	US State and Local Tax	Internal meeting to discuss post bankruptcy expenses allocation EY Attendees: G. Stefano, A. Bost, B. Mistler, D. Katsnelson, D. McComber, J. Berman, L. Lovelace, P. Billings, R. Yang, S. Cushner, T. Shea	0.70	814.00	569.80
Musano,Matthew Albert	Senior Manager	United States	7/24/2024	US State and Local Tax	Meeting to walk through state nexus considerations and updated list of state notices and proofs of claim. EY Attendees: E. Hall, J. Scott, K. Gatt, M. Musano, W. Bieganski Other Attendees: M. Cilia (FTX),	1.00	683.00	683.00
Bieganski, Walter	Client Serving Contractor WB	United States	7/24/2024	Non US Tax	Meeting to walk through state nexus considerations and updated list of state notices and proofs of claim. EY Attendees: E. Hall, J. Scott, K. Gatt, M. Musano, W. Bieganski Other Attendees: M. Cilia (FTX),	1.00	200.00	200.00
Suzuki,Jason	Senior Manager	Japan	7/24/2024	US State and Local Tax	Meeting to discuss about Quoine India tax issues EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	683.00	341.50
Hall,Emily Melissa	Senior	United States	7/24/2024	US Income Tax	Meeting to walk through state nexus considerations and updated list of state notices and proofs of claim. EY Attendees: E. Hall, J. Scott, K. Gatt, M. Musano, W. Bieganski Other Attendees: M. Cilia (FTX),	1.00	415.00	415.00
Scott,James	Client Serving Contractor JS	United States	7/24/2024	US State and Local Tax	Meeting to walk through state nexus considerations and updated list of state notices and proofs of claim. EY Attendees: E. Hall, J. Scott, K. Gatt, M. Musano, W. Bieganski Other Attendees: M. Cilia (FTX),	1.00	600.00	600.00
Gatt,Katie	Senior Manager	United States	7/24/2024	Transfer Pricing	Meeting to walk through state nexus considerations and updated list of state notices and proofs of claim. EY Attendees: E. Hall, J. Scott, K. Gatt, M. Musano, W. Bieganski Other Attendees: M. Cilia (FTX),	1.00	683.00	683.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Goto,Keisuke	Senior Manager	Japan	7/24/2024	Transfer Pricing	EY Internal meeting to confirm FTX Japan KK's current status in preparation for required documents for transfer pricing rules in relation to Day to day Japan TP and OECD TP advisory EY Attendees: K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi	0.80	683.00	546.40
Ijuin,Ayane	Staff	Japan	7/24/2024	Non US Tax	EY Internal meeting to confirm FTX Japan KK's current status in preparation for required documents for transfer pricing rules in relation to Day to day Japan TP and OECD TP advisory EY Attendees: K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi	0.80	236.00	188.80
Suzuki,Jason	Senior Manager	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly catch up call to discuss employees that will remain with FTX Japan Holdings KK, financial software system that will continue to be used by FTX Japan Holdings KK EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), M. Miyazaki (BF), R. Sasaki (BF), F. Ferdinandi (Sullivan and Cromwell),	0.60	683.00	409.80
Mizutani,Rie	Manager	Japan	7/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss about Quoine India tax issues EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	551.00	275.50
Sakaguchi,Masato	Senior	Japan	7/24/2024	Transfer Pricing	Meeting to discuss about Quoine India tax issues EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	415.00	207.50
Hayashi,Rina	Senior	Japan	7/24/2024	Transfer Pricing	EY Internal meeting to confirm FTX Japan KK's current status in preparation for required documents for transfer pricing rules in relation to Day to day Japan TP and OECD TP advisory EY Attendees: K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi	0.80	415.00	332.00
Bost,Anne	Managing Director	United States	7/24/2024	Transfer Pricing	Meeting to discuss the filing of Country by country (Cbc) notification as there were changes made with regards to Ultimate parent entity filing the report. EY Attendees: E. Perez, A. Bost, G. Stefano, N. Rumford, P. Billings	0.50	814.00	407.00
Billings,Phoebe	Manager	United States	7/24/2024	Non US Tax	Meeting to discuss the filing of Country by country (Cbc) notification as there were changes made with regards to Ultimate parent entity filing the report. EY Attendees: E. Perez, A. Bost, G. Stefano, N. Rumford, P. Billings	0.50	551.00	275.50
Rumford,Neil	Partner/Principal	Gibraltar	7/24/2024	Non US Tax	Meeting to discuss the filing of Country by country (Cbc) notification as there were changes made with regards to Ultimate parent entity filing the report. EY Attendees: E. Perez, A. Bost, G. Stefano, N. Rumford, P. Billings	0.50	866.00	433.00
Perez,Ellen Joy	Senior	Gibraltar	7/24/2024	Technology	Meeting to discuss the filing of Country by country (Cbc) notification as there were changes made with regards to Ultimate parent entity filing the report. EY Attendees: E. Perez, A. Bost, G. Stefano, N. Rumford, P. Billings	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	United States	7/24/2024	Tax Advisory	Additional issues associated with the computation of digital asset gains and losses	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	7/24/2024	Tax Advisory	Tax aspects connected to the implementation of the FTX Bankruptcy Plan.	2.80	866.00	2,424.80
Tong,Chia-Hui	Senior Manager	United States	7/24/2024	Project Management Office Transition	Prepare weekly workstream status update to show completed tasks, upcoming tasks, and immediate action items	2.20	683.00	1,502.60
Tong,Chia-Hui	Senior Manager	United States	7/24/2024	Project Management Office Transition	Review runbook and activity tracker for open work items and upcoming due dates	0.80	683.00	546.40
Choudary,Hira	Staff	United States	7/24/2024	Project Management Office Transition	Follow up with tax workstreams related to tax project open items	1.60	236.00	377.60
Choudary,Hira	Staff	United States	7/24/2024	Project Management Office Transition	Worked on PMO open items related to tax workstreams	2.60	236.00	613.60
Ancona,Christopher	Senior	United States	7/24/2024	Transfer Pricing	PMO meeting to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona	0.10	415.00	41.50
Ancona,Christopher	Senior	United States	7/24/2024	Project Management Office Transition	Preparation of the August stakeholder reporting package	1.10	415.00	456.50
Ancona,Christopher	Senior	United States	7/24/2024	Project Management Office Transition	Preparation of the change control summary for August compliance deliverables	1.30	415.00	539.50
Ancona,Christopher	Senior	United States	7/24/2024	Project Management Office Transition	Review and edits to FTX resource management tracker for latest team member updates and changes	2.20	415.00	913.00
Ancona,Christopher	Senior	United States	7/24/2024	Project Management Office Transition	Follow ups with tax workstreams regarding project open items related to upcoming deliverables	0.40	415.00	166.00
Ancona,Christopher	Senior	United States	7/24/2024	Project Management Office Transition	Edits to the status reporting dashboards in connection with the August stakeholder reporting package	0.80	415.00	332.00
Ortiz,Daniella	Staff	United States	7/24/2024	US International Tax	Update tax returns based on comments	2.50	236.00	590.00
Yang,Rachel Sim	Senior Manager	United States	7/24/2024	US International Tax	WP & return review - Digital Markets	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/24/2024	US International Tax	WP & return review - GG Tradng	2.50	683.00	1,707.50
Neziroski,David	Associate	United States	7/24/2024	Fee/Employment Applications	Prepare amendments to April	1.60	365.00	584.00
Oyetunde,Oyebode	Manager	United States	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination of accounting packages for all Sold entities (FTX Switzerland & FTX Certificates) to prepare hand over to the purchaser.	1.30	551.00	716.30
Hernandez,Nancy I.	Senior Manager	United States	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of overall deliverables status and open items.	0.30	683.00	204.90
Asim,Malik Umer	Senior	United States	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination of final accounting packages for FTX Switzerland & FTX Certificates.	1.00	415.00	415.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Schwarzwälder, Christian	Senior Manager	Switzerland/Lichtenstein	7/25/2024	Non US Tax	FTX Certificates GmbH / FTX Switzerland AG / Transition packages: verification of data upload	0.50	683.00	341.50
Vasic, Dajana	Staff	Switzerland/Lichtenstein	7/25/2024	Non US Tax	FTX Europe AG, Tax return 22, view feedback from Christian	1.30	236.00	306.80
Kyriakides, Stavros	Senior Manager	Cyprus	7/25/2024	Non US Tax	Review of regulatory compliance status for FTX Crypto and FTX EMEA	0.90	683.00	614.70
O'Reilly, Logan	Senior	United States	7/25/2024	Transfer Pricing	Master file 2022- Regulatory environment + assets employed + business developments + WRS intangibles + financing activities.	3.70	415.00	1,535.50
Inker, Brian	Senior	United States	7/25/2024	Transfer Pricing	Catch-up with Logan and Brody regarding FY22 and FY23 Master File	0.40	415.00	166.00
Inker, Brian	Senior	United States	7/25/2024	Transfer Pricing	FY22 Master File updates	2.80	415.00	1,162.00
Bost, Anne	Managing Director	United States	7/25/2024	Transfer Pricing	Review revised interest accrual issues	1.90	814.00	1,546.60
Suzuki, Jason	Senior Manager	Japan	7/25/2024	Non US Tax	Intercompany agreements of FTX Japan KK, analysis for termination before sale to bitFlyer	0.40	683.00	273.20
Suzuki, Jason	Senior Manager	Japan	7/25/2024	Non US Tax	Softledger Finance accounting system transition analysis of contract and options for cloning system	1.30	683.00	887.90
Taniguchi, Keisuke	Senior Manager	Japan	7/25/2024	Non US Tax	Filed amended tax returns for ftx Japan kk	3.70	683.00	2,527.10
Mizutani, Rie	Manager	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for 20240726_2	3.90	551.00	2,148.90
Mizutani, Rie	Manager	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis review/update/corrections for 20240726_3	1.10	551.00	606.10
Mizutani, Rie	Manager	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Investigation of balance of BS related to events that occurred in the past	0.80	551.00	440.80
Sakaguchi, Masato	Senior	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Identification of Non FTX Japan KK work for continuity post closing	3.90	415.00	1,618.50
Sakaguchi, Masato	Senior	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Journal entry and AP approval for FTX Japan KK for late July	3.90	415.00	1,618.50
Tokuda, Keisuke	Senior	Japan	7/25/2024	Non US Tax	FTXHAPANKK Tax Return_4	2.00	415.00	830.00
Ashihara, Kae	Staff	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July24	2.60	236.00	613.60
Ashihara, Kae	Staff	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Prepare daily bank file July 24 for reporting JFSA	3.80	236.00	896.80
Ashihara, Kae	Staff	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Journal entry from July 24	3.60	236.00	849.60
Madras, Hussain	Senior Manager	India	7/25/2024	Non US Tax	Preliminary review of the updated step-chart incorporating the India-tax implications on the proposed distribution of Quoine India shares	0.10	683.00	68.30
Hayashi, Rina	Senior	Japan	7/25/2024	Transfer Pricing	Make adjustments to withdrawal letters for submission to TRTB (Japan Tax Review Tribunal Board) and NTA (Japan National Tax Agency)	2.90	415.00	1,203.50
Ijuin, Ayane	Staff	Japan	7/25/2024	Information Reporting	Prepare to send withdrawal letters for submission to TRTB (Japan Tax Review Tribunal Board) and NTA (Japan National Tax Agency)	2.20	236.00	519.20
poloner, seth	Managing Director	United States	7/25/2024	Information Reporting	Research re FATCA and NRA and BUWH	0.80	814.00	651.20
Fitzgerald, Kaitlin Rose	Senior	United States	7/25/2024	Payroll Tax	Initial review of research on tax timing and treatment of unpaid wage claims for employee creditors of a liquidating trust	1.90	415.00	788.50
Ossanlou, Nina Shehrezade	Manager	United States	7/25/2024	Non US Tax	Drafting CbCR authorization templates and review for sending to M. Cilia (FTX) to sign to become the primary user	1.20	551.00	661.20
Ossanlou, Nina Shehrezade	Manager	United States	7/25/2024	Non US Tax	Reviewing DT deliverables for August SRP and making sure it makes note of this completed, reaching out for status updates, filing the comments, etc,	1.30	551.00	716.30
MacLean, Corrie	Senior	United States	7/25/2024	Non US Tax	Prepare list of completed and outstanding deliverables for third-party providers for APAC entities and update master One Global Methodology tracker	3.30	415.00	1,369.50
Hammon, David Lane	Manager	United States	7/25/2024	Non US Tax	Correspondences regarding the authorization letters to file the CbCR notifications for the FTX Bahamas and BVI entities.	0.40	551.00	220.40
Hammon, David Lane	Manager	United States	7/25/2024	Non US Tax	Correspondences regarding the resolution needing to be passed to file the economic substance filings for the FTX BVI entities.	0.30	551.00	165.30
Hammon, David Lane	Manager	United States	7/25/2024	Non US Tax	Correspondences clarifying certain items needed to finalize the FY22 financial statements of FTX Digital Holdings.	0.20	551.00	110.20
Hammon, David Lane	Manager	United States	7/25/2024	Non US Tax	Correspondences regarding the scope of services for EY Japan as well as their permissibility after the sale of FTX Japan KK is executed.	0.70	551.00	385.70
Hammon, David Lane	Manager	United States	7/25/2024	Non US Tax	Correspondences regarding outstanding documentation needing to be uploaded to BOX to finalize the FTX Europe sale transition package.	0.60	551.00	330.60
Hammon, David Lane	Manager	United States	7/25/2024	Non US Tax	Correspondences regarding compliance item needing to be addressed in Vietnam due to the sale of FTX Japan KK.	0.70	551.00	385.70
Hammon, David Lane	Manager	United States	7/25/2024	Non US Tax	Addressing of contractual issues needing to be completed in order to continue to be able to subcontract tax/accounting services to ACM for the FTX Seychelles entities.	0.60	551.00	330.60
Bieganski, Walter	Client Serving Contractor WB	United States	7/25/2024	US State and Local Tax	Review of allocation and reporting of trust income.	0.50	200.00	100.00
Hall, Emily Melissa	Senior	United States	7/25/2024	US State and Local Tax	Updated apportionment workpaper to account for payroll data provided by K. Wrenn (EY) for FTX entity.	0.80	415.00	332.00



**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sreenivas Katikireddi,Teja	Senior	United States	7/25/2024	Technology	Prepare a duplicate workflow with similar tables, consolidating certain coins into single entries with the same basis	2.90	415.00	1,203.50
Gorman,Doug	Manager	United States	7/25/2024	Technology	Testing of price assignment to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/25/2024	Technology	Begin SQL profit / loss calculations to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/25/2024	Technology	Monitor and continue subsequent run jobs for SQL profit / loss calculations to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/25/2024	Technology	Review results and issues with SQL profit / loss calculations to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.20	551.00	1,763.20
Yeom,Sunny	Senior	United States	7/25/2024	Technology	Update the visualization for 10 top coins with the highest proceeds	3.30	415.00	1,369.50
Yeom,Sunny	Senior	United States	7/25/2024	Technology	Revise the audit log and debug any irregularities	3.40	415.00	1,411.00
Yeom,Sunny	Senior	United States	7/25/2024	Technology	Communicate the status and any new update to team	0.30	415.00	124.50
Porto,Michael	Senior Manager	United States	7/25/2024	Technology	Suggestions from AM drawn out and partially integrated.	3.40	683.00	2,322.20
Porto,Michael	Senior Manager	United States	7/25/2024	Technology	Rest of integration implemented.	3.70	683.00	2,527.10
Schug,Elaine	Senior Manager	United Kingdom	7/25/2024	Non US Tax	Email to D. Hammond (EY) regarding outstanding OGM tasks	0.20	683.00	136.60
Sangster,Mark	Senior	BBC Region	7/25/2024	Non US Tax	Review of BVI and Bahamas CbCR filing templates provided by prime team	0.50	415.00	207.50
Davis,Christine	Manager	United States	7/25/2024	US Income Tax	Research, review, analyze and draft timeline of business distress and bankruptcy filing	2.20	551.00	1,212.20
Davis,Christine	Manager	United States	7/25/2024	US Income Tax	Review and revise outline of legal analysis regarding income; draft correspondence to A. Dubroff, A. Sargent and J. Blank transmitting draft of outline of legal analysis regarding same	2.30	551.00	1,267.30
Chen,Zhu En	Staff	United States	7/25/2024	US International Tax	Updating Form 5471 for FTX Bahamas entity	0.80	236.00	188.80
O'Connell,Dillon	Senior Manager	United States	7/25/2024	Tax Advisory	Research technical matters associated with the documents.	1.00	683.00	683.00
Mok,Wan Ling	Staff	United States	7/25/2024	US International Tax	Updated workpapers for according to manager's comments	1.00	236.00	236.00
Mok,Wan Ling	Staff	United States	7/25/2024	US International Tax	Worked on a TB for an FTX ITS entity	0.50	236.00	118.00
Cushner,Sam	Manager	United States	7/25/2024	US International Tax	Review form for Quoine India Pte Ltd	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/25/2024	US International Tax	Review form for Zubr Exchange Limited	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/25/2024	US International Tax	Review form for FTX Express Pty Ltd	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/25/2024	US International Tax	Review form for Alameda TR Systems S. de R. L.	1.30	551.00	716.30
Cushner,Sam	Manager	United States	7/25/2024	US International Tax	Review form for Analysa PTE Ltd	0.70	551.00	385.70
Lammey,Caitlin	Senior	United States	7/25/2024	US International Tax	Reprinting updated returns and facilitating updates with staff	2.20	415.00	913.00
Mensah,Josephine	Staff	United States	7/25/2024	US International Tax	FTX Compliance - Data Analysis on gains and losses	1.80	236.00	424.80
Mensah,Josephine	Staff	United States	7/25/2024	US Income Tax	FTX Compliance - Continue Data Analysis on gains and losses	1.20	236.00	283.20
Mensah,Josephine	Staff	United States	7/25/2024	US Income Tax	FTX Federal Compliance - Data Analysis for asset bases	2.80	236.00	660.80
Mensah,Josephine	Staff	United States	7/25/2024	US International Tax	FTX Federal Compliance - Continue Data Analysis for asset bases	1.20	236.00	283.20
Liu,Ke	Senior	United States	7/25/2024	US International Tax	Review 5471 return for FTX Bahamas Ventures Limited (fka FTX Ventures Bahamas Ltd.) and send comments to staff	0.40	415.00	166.00
Liu,Ke	Senior	United States	7/25/2024	US International Tax	Clear further comments from senior manager for FTX Trading GmbH and reprint the return	0.80	415.00	332.00
Liu,Ke	Senior	United States	7/25/2024	US International Tax	Review/update updated 5471 return for FTX Bahamas Ventures Limited (fka FTX Ventures Bahamas Ltd.) and reprint	0.60	415.00	249.00
Liu,Ke	Senior	United States	7/25/2024	US International Tax	Check comments and status for outstanding returns	0.20	415.00	83.00
Lovellace,Lauren	Partner/Principal	United States	7/25/2024	US International Tax	Looking at bankruptcy costs and analysis around which portions may be currently deductible, amortizable or capitalizable	2.50	866.00	2,165.00
Yang,Ming	Senior	United States	7/25/2024	US International Tax	Review the updated returns for FTX Singapore and other entities	3.50	415.00	1,452.50
Yang,Ming	Senior	United States	7/25/2024	US International Tax	Review FTX entities returns	0.50	415.00	207.50
Zhuo,Melody	Staff	United States	7/25/2024	US International Tax	FTX International Tax Compliance client email	1.00	236.00	236.00
Zhuo,Melody	Staff	United States	7/25/2024	US International Tax	FTX International Tax Compliance return review	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/25/2024	US International Tax	FTX International Tax Compliance technical issue analysis update	3.00	236.00	708.00
Jayanthi,Lakshmi	Senior Manager	United States	7/25/2024	US International Tax	Research transfer tax implications on transferring assets from Bahamas to trust	3.00	683.00	2,049.00
Karan,Anna Suncheuri	Staff	United States	7/25/2024	US Income Tax	Updating comments on federal tax return received from team	3.90	236.00	920.40
Karan,Anna Suncheuri	Staff	United States	7/25/2024	US Income Tax	Continuing to update federal return for the comments received	3.50	236.00	826.00
Herman,Andrew	Partner/Principal	United States	7/25/2024	Tax Advisory	Review documents relating to IEX tax issue.	1.20	866.00	1,039.20
Berman,Jake	Senior Manager	United States	7/25/2024	US Income Tax	Adding commentary to deductibility tax analysis file for bankruptcy expenses	1.90	683.00	1,297.70
Berman,Jake	Senior Manager	United States	7/25/2024	US Income Tax	Reviewing allocations based on A&M analysis completed on bankruptcy expense deductions for 10.31.23 tax year	2.10	683.00	1,434.30

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	United States	7/25/2024	US Income Tax	Prepare summary schedules for digital tax asset analysis for 10.31.23 tax year	1.70	683.00	1,161.10
Berman,Jake	Senior Manager	United States	7/25/2024	US Income Tax	Reviewing west realm shires subsidiary return workbooks for 10.31.23 tax year	0.60	683.00	409.80
Berman,Jake	Senior Manager	United States	7/25/2024	US Income Tax	Reviewing Blockfolio tax return workbook for 10.31.23	0.40	683.00	273.20
Feliciano,Christopher	Staff	United States	7/25/2024	US Income Tax	Work done going through Specific tax return calculations and balancing entity in OIT/Printing out returns that had review comments on them, alongside this process, work was done on Schedule L, M-2 and M-3 differences for specific entities	3.90	236.00	920.40
Feliciano,Christopher	Staff	United States	7/25/2024	US Income Tax	Continued work on entities in OIT	1.30	236.00	306.80
Mistler,Brian M	Manager	United States	7/25/2024	US Income Tax	Prepare email for National Tax re: taxation of crypto	0.80	551.00	440.80
Mistler,Brian M	Manager	United States	7/25/2024	US Income Tax	Review of client data on bankruptcy expenses	2.60	551.00	1,432.60
Mistler,Brian M	Manager	United States	7/25/2024	US Income Tax	Preparation of additional questions and comments on taxation of crypto for NTD	2.30	551.00	1,267.30
Mistler,Brian M	Manager	United States	7/25/2024	US Income Tax	Correspondence re: digital assets and dispositions	0.40	551.00	220.40
Huang,Ricki	Senior	United States	7/25/2024	US Income Tax	Prepare special expense allocation schedule for tax return preparation	3.40	415.00	1,411.00
Huang,Ricki	Senior	United States	7/25/2024	US Income Tax	Continue to prepare special expense allocation schedule for tax return preparation and its client presentation	2.60	415.00	1,079.00
Hayashi,Rina	Senior	Japan	7/25/2024	US Income Tax	EY Internal meeting for reporting on FTX Japan KK's current status in preparation for required documents for transfer pricing rules in relation to Day to day Japan TP and OECD TP advisory EY Attendees: J.Nakagami, K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, J. Nakagami, K. Goto, R. Hayashi	0.60	415.00	249.00
Scott,James	Client Serving Contractor JS	United States	7/25/2024	US Income Tax	Meeting to discuss digital asset tax issue EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, R. Yang, D. Bailey, S. Cushner	0.30	600.00	180.00
Mistler,Brian M	Manager	United States	7/25/2024	US Income Tax	Meeting to discuss digital asset tax issue EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, R. Yang, D. Bailey, S. Cushner	0.30	551.00	165.30
Berman,Jake	Senior Manager	United States	7/25/2024	Non US Tax	Meeting to discuss digital asset tax issue EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, R. Yang, D. Bailey, S. Cushner	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	7/25/2024	Non US Tax	7/25/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins	0.50	415.00	207.50
Hammon,David Lane	Manager	United States	7/25/2024	Transfer Pricing	7/25/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins	0.50	551.00	275.50
Inker,Brian	Senior	United States	7/25/2024	Transfer Pricing	Weekly meeting to review TP progress and deliverables. EY Attendees: D. Katsnelson, A. Bost, B. Inker, L. O'Reilly, G. Stefano, D. McComber	0.50	415.00	207.50
McComber,Donna	National Partner/Principal	United States	7/25/2024	Non US Tax	Weekly meeting to review TP progress and deliverables. EY Attendees: D. Katsnelson, A. Bost, B. Inker, L. O'Reilly, G. Stefano, D. McComber	0.50	1,040.00	520.00
Ossanolou,Nina Shehrezade	Manager	United States	7/25/2024	US International Tax	7/25/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins	0.50	551.00	275.50
Lovelace,Lauren	Partner/Principal	United States	7/25/2024	US International Tax	Meeting to discuss digital asset tax issue EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, R. Yang, D. Bailey, S. Cushner	0.30	866.00	259.80
Cushner,Sam	Manager	United States	7/25/2024	Transfer Pricing	Meeting to discuss digital asset tax issue EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, R. Yang, D. Bailey, S. Cushner	0.30	551.00	165.30
Katsnelson,David	Senior Manager	United States	7/25/2024	Technology	Weekly meeting to review TP progress and deliverables. EY Attendees: D. Katsnelson, A. Bost, B. Inker, L. O'Reilly, G. Stefano, D. McComber	0.50	683.00	341.50
Porto,Michael	Senior Manager	United States	7/25/2024	US Income Tax	Meeting to discuss digital asset tax calculation EY Attendees: J. Berman, M. Porto Other Attendees: G. Walia (A&M),	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	7/25/2024	Transfer Pricing	Meeting to discuss digital asset tax calculation EY Attendees: J. Berman, M. Porto Other Attendees: G. Walia (A&M),	0.30	683.00	204.90
Bost,Anne	Managing Director	United States	7/25/2024	Tax Advisory	Weekly meeting to review TP progress and deliverables. EY Attendees: D. Katsnelson, A. Bost, B. Inker, L. O'Reilly, G. Stefano, D. McComber	0.50	814.00	407.00
Yang,Rachel Sim	Senior Manager	United States	7/25/2024	Non US Tax	Meeting to discuss digital asset tax issue EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, R. Yang, D. Bailey, S. Cushner	0.30	683.00	204.90
Watkins,Michael	Managing Director	United States	7/25/2024	Transfer Pricing	7/25/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins	0.50	814.00	407.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Matsuo,Eiko	Senior Manager	Japan	7/25/2024	Transfer Pricing	EY Internal Meeting for APA withdrawal in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi, E. Matsuo	0.50	683.00	341.50
Hayashi,Rina	Senior	Japan	7/25/2024	Transfer Pricing	EY Internal Meeting for APA withdrawal in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi, E. Matsuo	0.50	415.00	207.50
Goto,Keisuke	Senior Manager	Japan	7/25/2024	Transfer Pricing	EY Internal Meeting for APA withdrawal in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi, E. Matsuo	0.50	683.00	341.50
Ijuin,Ayane	Staff	Japan	7/25/2024	Non US Tax	EY Internal meeting for reporting on FTX Japan KK's current status in preparation for required documents for transfer pricing rules in relation to Day to day Japan TP and OECD TP advisory EY Attendees: J.Nakagami, K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, J. Nakagami, K. Goto, R. Hayashi	0.60	236.00	141.60
Suzuki,Jason	Senior Manager	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting to prepare for Quoine PTE, Quoine Vietnam and Quoine India support post close of the sale EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.20	683.00	819.60
Mizutani,Rie	Manager	Japan	7/25/2024	Transfer Pricing	EY internal meeting to prepare for Quoine PTE, Quoine Vietnam and Quoine India support post close of the sale EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.20	551.00	661.20
Nakagami,Jun	Partner/Principal	Japan	7/25/2024	ACR Bookkeeping/ACR Statutory Reporting	EY Internal meeting for reporting on FTX Japan KK's current status in preparation for required documents for transfer pricing rules in relation to Day to day Japan TP and OECD TP advisory EY Attendees: J.Nakagami, K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, J. Nakagami, K. Goto, R. Hayashi	0.60	866.00	519.60
Sakaguchi,Masato	Senior	Japan	7/25/2024	Transfer Pricing	EY internal meeting to prepare for Quoine PTE, Quoine Vietnam and Quoine India support post close of the sale EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.20	415.00	498.00
O'Reilly,Logan	Senior	United States	7/25/2024	Transfer Pricing	Weekly meeting to review TP progress and deliverables. EY Attendees: D. Katsnelson, A. Bost, B. Inker, L. O'Reilly, G. Stefano, D. McComber	0.50	415.00	207.50
Goto,Keisuke	Senior Manager	Japan	7/25/2024	Transfer Pricing	EY Internal meeting for reporting on FTX Japan KK's current status in preparation for required documents for transfer pricing rules in relation to Day to day Japan TP and OECD TP advisory EY Attendees: J.Nakagami, K. Goto, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, J. Nakagami, K. Goto, R. Hayashi	0.60	683.00	409.80
Ijuin,Ayane	Staff	Japan	7/25/2024	Non US Tax	EY Internal Meeting for APA withdrawal in relation to Japan-Singapore Bilateral APA support for FTX Japan KK EY Attendees: K. Goto, E. Matsuo, R. Hayashi, A. Ijuin EY Attendees: A. Ijuin, K. Goto, R. Hayashi, E. Matsuo	0.50	236.00	118.00
Di Stefano,Giulia	Senior	United States	7/25/2024	Transfer Pricing	Communications on teams re 2022 master file	0.80	415.00	332.00
Di Stefano,Giulia	Senior	United States	7/25/2024	Transfer Pricing	Addressed questions on the Japanese cbcr	0.60	415.00	249.00
Di Stefano,Giulia	Senior	United States	7/25/2024	Transfer Pricing	Addressed team questions on master file	0.40	415.00	166.00
Di Stefano,Giulia	Senior	United States	7/25/2024	Transfer Pricing	Weekly meeting to review TP progress and deliverables. EY Attendees: D. Katsnelson, A. Bost, B. Inker, L. O'Reilly, G. Stefano, D. McComber	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	United States	7/25/2024	Tax Advisory	Evaluate ability to treat certain coins same asset for basis pooling purposes	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	United States	7/25/2024	Tax Advisory	Prepare calculation of ten day November 2022 gain and loss calculation from available data	2.40	866.00	2,078.40
Bailey,Doug	Partner/Principal	United States	7/25/2024	US International Tax	Meeting to discuss digital asset tax issue EY Attendees: J. Berman, B. Mistler, J. Scott, L. Lovelace, R. Yang, D. Bailey, S. Cushner	0.30	866.00	259.80
Tong,Chia-Hui	Senior Manager	United States	7/25/2024	Project Management Office Transition	Finalize weekly workstream status update prior to sending to stakeholders	1.60	683.00	1,092.80
Tong,Chia-Hui	Senior Manager	United States	7/25/2024	Project Management Office Transition	Review open activity items with team members input	1.40	683.00	956.20
Ancona,Christopher	Senior	United States	7/25/2024	Project Management Office Transition	Updates to and review of the Information reporting runbook for latest updates on tax technical matter	1.90	415.00	788.50
Ancona,Christopher	Senior	United States	7/25/2024	Project Management Office Transition	Updates to the August stakeholder reporting package for reporting to ftx leadership	2.70	415.00	1,120.50
Ortiz,Daniella	Staff	United States	7/25/2024	US International Tax	Update tax returns for further information received	3.50	236.00	826.00
Yang,Rachel Sim	Senior Manager	United States	7/25/2024	US International Tax	WP & return review - Ventures	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/25/2024	US International Tax	WP & return review - Turkey	2.00	683.00	1,366.00
Yang,Rachel Sim	Senior Manager	United States	7/25/2024	US International Tax	WP & return review - Trading GmbH	2.50	683.00	1,707.50
Yang,Rachel Sim	Senior Manager	United States	7/25/2024	US International Tax	WP & return review - C Management	2.50	683.00	1,707.50
Zhu,Philip	Senior	United States	7/25/2024	US International Tax	Respond to manager inquiries	1.20	415.00	498.00
Oyetunde,Oyebode	Manager	United States	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of IFRS report prepared for FTX Innovatia 2021 financial year.	2.00	551.00	1,102.00
Asim,Malik Umer	Senior	United States	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Email to EY local teams related to the timeline of MOR's for the month of July.	0.50	415.00	207.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Nguyen,Thinh	Staff	Germany	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare an account balance sheet of receivables to shareholders from 2021 to 2023.	0.50	236.00	118.00
Nguyen,Thinh	Staff	Germany	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare a shareholder resolution for 2021 to 2022.	0.50	236.00	118.00
Nguyen,Thinh	Staff	Germany	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare an account balance sheet of the parent entity West Realm Share in the financial statement for 2022.	0.50	236.00	118.00
Mallwitz,Katharina	Senior	Germany	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Review prepared of account balance sheet of receivables to shareholders from 2021 to 2023.	0.80	415.00	332.00
Mallwitz,Katharina	Senior	Germany	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Review prepared shareholder resolution for financial statement 2021 to 2022.	0.80	415.00	332.00
Mallwitz,Katharina	Senior	Germany	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Review prepared of account balance sheet of the parent entity west realm share in the financial statement for 2022.	0.80	415.00	332.00
Vasic,Dajana	Staff	Switzerland/Lichtenstein	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG, correspondence to client regarding Tax return 22, view feedback from Christian and storage	0.40	236.00	94.40
Katsnelson,David	Senior Manager	United States	7/26/2024	Transfer Pricing	Review allocation analysis	0.70	683.00	478.10
Katsnelson,David	Senior Manager	United States	7/26/2024	Transfer Pricing	Review Master File	0.90	683.00	614.70
McComber,Donna	National Partner/Principal	United States	7/26/2024	Transfer Pricing	Work on expense allocation and tp documentation	1.90	1,040.00	1,976.00
Frapolly,Brody	Staff	United States	7/26/2024	Transfer Pricing	Tracking and responding to local team PSMS Part 7	2.40	236.00	566.40
O'Reilly,Logan	Senior	United States	7/26/2024	Transfer Pricing	Review of 2022 master file.	1.00	415.00	415.00
Inker,Brian	Senior	United States	7/26/2024	Transfer Pricing	Correspondence/updates regarding FY23 transfer pricing compliance tracker, FY22 and FY23 MF and next steps	1.10	415.00	456.50
Bost,Anne	Managing Director	United States	7/26/2024	Transfer Pricing	Review and analyze correspondence regarding super priority claims	2.60	814.00	2,116.40
Bost,Anne	Managing Director	United States	7/26/2024	Transfer Pricing	Continue to analyze super priority intercompany receivable and payables	0.70	814.00	569.80
Bost,Anne	Managing Director	United States	7/26/2024	Transfer Pricing	Review updated paper bird country by country reporting for tye 2022	2.40	814.00	1,953.60
Suzuki,Jason	Senior Manager	Japan	7/26/2024	Non US Tax	Work related to determine personnel and contractors who will continue working with Quione PTE after the sale of FTX Japan KK to bitFlyer. Communication with those contractors	2.30	683.00	1,570.90
Taniguchi,Keisuke	Senior Manager	Japan	7/26/2024	Non US Tax	Submitting tax claim for correction for fix Japan kk	3.50	683.00	2,390.50
Mizutani,Rie	Manager	Japan	7/26/2024	Non US Tax	Balance sheet analysis review/update/corrections for 20240726_4	2.10	551.00	1,157.10
Mizutani,Rie	Manager	Japan	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Support for the submission of amended returns by Japan KK_3	0.80	551.00	440.80
Mizutani,Rie	Manager	Japan	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Separation of KK operations_6	0.60	551.00	330.60
Sakaguchi,Masato	Senior	Japan	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Consideration of 9 questions from Tricor about Quoine PTE 22/03 tax return	3.10	415.00	1,286.50
Sakaguchi,Masato	Senior	Japan	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Consideration of 9 questions from Tricor about Quoine PTE 22/03 tax return_2	3.20	415.00	1,328.00
Sakaguchi,Masato	Senior	Japan	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of the amount paid of the revised tax return for FTX Japan KK.	0.70	415.00	290.50
Tokuda,Keisuke	Senior	Japan	7/26/2024	Non US Tax	FTXHAPANKK Tax Return_5	3.90	415.00	1,618.50
Tokuda,Keisuke	Senior	Japan	7/26/2024	Non US Tax	FTXHAPANKK Tax Return_6	1.10	415.00	456.50
Ashihara,Kae	Staff	Japan	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July25 for handover	2.50	236.00	590.00
Ashihara,Kae	Staff	Japan	7/26/2024	Non US Tax	FTX Japan KK onsite work. Prepare daily bank file July 25 for reporting JFSA for handover	2.40	236.00	566.40
Ashihara,Kae	Staff	Japan	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Fill in Jira for amended return	2.10	236.00	495.60
Bruno,Hannah	Staff	United States	7/26/2024	Non US Tax	Correspond with local teams to ensure timely deliverables for Q2 Deliverables	1.50	236.00	354.00
Buduguntae,Shashanka	Partner/Principal	India	7/26/2024	Non US Tax	Executive review of the updated step-chart incorporating the India-tax implications on the proposed distribution of Quoine India shares	0.10	866.00	86.60
poloner,seth	Managing Director	United States	7/26/2024	Information Reporting	Review financial appendixes	0.10	814.00	81.40
Lowery,Kristie L	National Partner/Principal	United States	7/26/2024	Payroll Tax	Review of FTX communication exchanges for significant trust tax considerations, financial appendices and liquidation analysis	1.20	1,040.00	1,248.00
Fitzgerald,Kaitlin Rose	Senior	United States	7/26/2024	Payroll Tax	Additional research on tax treatment and timing of employee wage claims for liquidating trust	1.50	415.00	622.50
Walker,Rachael Leigh Braswell	Partner/Principal	United States	7/26/2024	Payroll Tax	Research and analysis on compensatory interest in liquidating trusts.	3.00	866.00	2,598.00
Ossanlou,Nina Shehrezade	Manager	United States	7/26/2024	Non US Tax	Obtaining Midaspage contact details to provide to A&M, Zubr contact issues and reaching out to Mary for Liquid invoice	0.60	551.00	330.60
Ossanlou,Nina Shehrezade	Manager	United States	7/26/2024	Non US Tax	Setting up meeting to discuss Hong Kong and UAE customer data analysis findings, providing GT contacts to HK desk for engaging in Vietnam and review of August SRP deliverables	0.80	551.00	440.80
Ossanlou,Nina Shehrezade	Manager	United States	7/26/2024	Non US Tax	Pulling OGM deliverables for August SRP - Emailing ACR and Indirect on their deliverables due	1.60	551.00	881.60

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	7/26/2024	Non US Tax	Communications to foreign teams regarding Non-US deliverables, tracking sheet and OGM updates, review historical documents received, classify and update master document tracking sheet	3.20	415.00	1,328.00
Hammon,David Lane	Manager	United States	7/26/2024	Non US Tax	Correspondences regarding the status/open items to finalize the FY22 management accounts for one of the FTX Hong Kong entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/26/2024	Non US Tax	Prepare for weekly touchpoint to discuss compliance/winding down of non-US entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/26/2024	Non US Tax	Correspondences regarding the appointment of Midaspape to audit the FY20 through FY23 financial statements of the FTX Nigerian entities.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/26/2024	Non US Tax	Correspondences regarding the authorization to file the P8 form for Zubr.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/26/2024	Non US Tax	Correspondences regarding status updates for filings to be included in the August stakeholder reporting package for RLKS	0.90	551.00	495.90
Hammon,David Lane	Manager	United States	7/26/2024	Non US Tax	Correspondences regarding Grant Thornton's assistance with preparing the capital gains tax return for Quoine Vietnam.	0.60	551.00	330.60
Sreenivas Katikireddi,Teja	Senior	United States	7/26/2024	Technology	Perform unit testing on the new Power BI views where certain coins are consolidated into one coin	2.70	415.00	1,120.50
Gorman,Doug	Manager	United States	7/26/2024	Technology	Researched cause of SQL queries running for extended times to support Profit & Loss calculation of 2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	7/26/2024	Technology	Optimized SQL code to improve performance of code to support Profit & Loss calculation of 2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Porto,Michael	Senior Manager	United States	7/26/2024	Technology	Tax rules updated and analyzed.	2.40	683.00	1,639.20
Porto,Michael	Senior Manager	United States	7/26/2024	Technology	Scrum planning for next week.	1.60	683.00	1,092.80
Chen,Zhu En	Staff	United States	7/26/2024	US International Tax	Updating returns in OIT for comments received	0.90	236.00	212.40
O'Connell,Dillon	Senior Manager	United States	7/26/2024	Tax Advisory	Review technical matters in the documents.	1.50	683.00	1,024.50
Mok,Wan Ling	Staff	United States	7/26/2024	US International Tax	Worked on a TB for an FTX ITS entity continued	1.00	236.00	236.00
Cushner,Sam	Manager	United States	7/26/2024	US International Tax	Review form for FTX Digital Holdings Singapore	1.40	551.00	771.40
Cushner,Sam	Manager	United States	7/26/2024	US International Tax	Review form for FTX Switzerland GMBH	1.20	551.00	661.20
Cushner,Sam	Manager	United States	7/26/2024	US International Tax	Review form for FTX Turkey Teknoloji Ve Ticaret Anonim Sirketi	0.60	551.00	330.60
Lammey,Caitlin	Senior	United States	7/26/2024	US International Tax	Updating returns per second level review comments	3.90	415.00	1,618.50
Lammey,Caitlin	Senior	United States	7/26/2024	US International Tax	Discussing updates for returns	0.40	415.00	166.00
Mensah,Josephine	Staff	United States	7/26/2024	US International Tax	FTX Compliance - reviewed additional return	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	7/26/2024	US Income Tax	FTX Compliance - continued reviewing additional prepared international return	1.00	236.00	236.00
Mensah,Josephine	Staff	United States	7/26/2024	US Income Tax	FTX Federal Compliance - continue self-reviewing additional prepared return	1.00	236.00	236.00
Mensah,Josephine	Staff	United States	7/26/2024	US International Tax	FTX Federal Compliance - updating additional prepared return for next level reviewer comments	3.00	236.00	708.00
Liu,Ke	Senior	United States	7/26/2024	US International Tax	Address 5471 return for FTX Bahamas Ventures Limited (fka FTX Ventures Bahamas Ltd.) per senior manager's comments and reprint	0.40	415.00	166.00
Lovelace,Lauren	Partner/Principal	United States	7/26/2024	US International Tax	Determining how transfers to trust could affect timing of tax issue for employee claimants and considering ways in which liability may be satisfied	2.60	866.00	2,251.60
Zhuo,Melody	Staff	United States	7/26/2024	US International Tax	FTX International Tax Compliance client email coordination	1.00	236.00	236.00
Zhuo,Melody	Staff	United States	7/26/2024	US International Tax	FTX International Tax Compliance client data analysis update	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	7/26/2024	US International Tax	FTX International Tax Compliance return review and update	2.00	236.00	472.00
Herman,Andrew	Partner/Principal	United States	7/26/2024	Tax Advisory	Review and consider IEX technical tax matter.	2.30	866.00	1,991.80
Scott,James	Client Serving Contractor JS	United States	7/26/2024	US Income Tax	Review of financial statement documents related to plan implementation for tax considerations	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	7/26/2024	Non US Tax	Review of federal tax return documentation for period ending 10/31/23	0.70	600.00	420.00
Berman,Jake	Senior Manager	United States	7/26/2024	US Income Tax	Reviewing bankruptcy allocation workbook post review comments	1.70	683.00	1,161.10
Berman,Jake	Senior Manager	United States	7/26/2024	US Income Tax	Updating digital asset summary file for comments for 10.31.23	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	7/26/2024	US Income Tax	Reviewing final comments on tax return	0.20	683.00	136.60
Massengill,Clint	Managing Director	United States	7/26/2024	Tax Advisory	Review financial projection and liquidation analysis appendices filed with court	0.70	814.00	569.80
Feliciano,Christopher	Staff	United States	7/26/2024	US Income Tax	Finishing up specific entity OIT binder, reprinting and sending the entity Tax Return to senior for review	1.70	236.00	401.20
McGee,Liz	Senior Manager	United States	7/26/2024	IRS Audit Matters	Review appendices	0.40	683.00	273.20
Mistler,Brian M	Manager	United States	7/26/2024	US Income Tax	Updates to latest run of digital asset gain/loss calculation for tax returns	3.30	551.00	1,818.30
Mistler,Brian M	Manager	United States	7/26/2024	US Income Tax	Additional comments on TCA analysis for team	1.40	551.00	771.40
Mistler,Brian M	Manager	United States	7/26/2024	US Income Tax	Research re: capitalization of bankruptcy expenses	2.10	551.00	1,157.10

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	7/26/2024	US Income Tax	Review of initial analysis and internal written correspondence re: allocation of bankruptcy expenses for income tax reporting purposes	2.20	866.00	1,905.20
Huang,Ricki	Senior	United States	7/26/2024	US Income Tax	Finalize the first return, get client's signature and submit for efile	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/26/2024	US Income Tax	Save down the final package for the first filed return and share the acceptance with relevant members	3.00	415.00	1,245.00
MacLean,Corrie	Senior	United States	7/26/2024	Non US Tax	7/26/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	415.00	207.50
MacLean,Corrie	Senior	United States	7/26/2024	Non US Tax	7/26/24: Weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, M. Watkins, J. Scott, N. Ossanolou Other Attendees: M. Cilia (FTX), D. Johnston (A&M), D. Hariton (Sullivan and Cromwell), M. van den Belt (A&M),	0.50	415.00	207.50
Hammon,David Lane	Manager	United States	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	7/26/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	7/26/2024	Non US Tax	7/26/24: Weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, M. Watkins, J. Scott, N. Ossanolou Other Attendees: M. Cilia (FTX), D. Johnston (A&M), D. Hariton (Sullivan and Cromwell), M. van den Belt (A&M),	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	7/26/2024	US Income Tax	7/26/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	7/26/2024	Non US Tax	7/26/24: Weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, M. Watkins, J. Scott, N. Ossanolou Other Attendees: M. Cilia (FTX), D. Johnston (A&M), D. Hariton (Sullivan and Cromwell), M. van den Belt (A&M),	0.50	600.00	300.00
Ossanolou,Nina Shehrezade	Manager	United States	7/26/2024	ACR Bookkeeping/ACR Statutory Reporting	7/26/24: Weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, M. Watkins, J. Scott, N. Ossanolou Other Attendees: M. Cilia (FTX), D. Johnston (A&M), D. Hariton (Sullivan and Cromwell), M. van den Belt (A&M),	0.50	551.00	275.50
Borts,Michael	Managing Director	United States	7/26/2024	Non US Tax	7/26/24: Weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, M. Watkins, J. Scott, N. Ossanolou Other Attendees: M. Cilia (FTX), D. Johnston (A&M), D. Hariton (Sullivan and Cromwell), M. van den Belt (A&M),	0.50	814.00	407.00
Watkins,Michael	Managing Director	United States	7/26/2024	Non US Tax	7/26/24: Weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, M. Watkins, J. Scott, N. Ossanolou Other Attendees: M. Cilia (FTX), D. Johnston (A&M), D. Hariton (Sullivan and Cromwell), M. van den Belt (A&M),	0.50	814.00	407.00
Hammon,David Lane	Manager	United States	7/26/2024	Transfer Pricing	7/26/24: Weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, O. Oyetunde, M. Watkins, J. Scott, N. Ossanolou Other Attendees: M. Cilia (FTX), D. Johnston (A&M), D. Hariton (Sullivan and Cromwell), M. van den Belt (A&M),	0.50	551.00	275.50
Bailey,Doug	Partner/Principal	United States	7/26/2024	Tax Advisory	The implementation of the FTX Bankruptcy Plan addresses tax matters.	2.80	866.00	2,424.80
Bailey,Doug	Partner/Principal	United States	7/26/2024	Tax Advisory	Tax elements involved in the implementation of the FTX Bankruptcy Plan.	2.50	866.00	2,165.00
Tong,Chia-Hui	Senior Manager	United States	7/26/2024	Project Management Office Transition	Review the team's updates in activity tracker and runbook to validate workstreams' progress	1.90	683.00	1,297.70
Tong,Chia-Hui	Senior Manager	United States	7/26/2024	Project Management Office Transition	Provide updated activity tracker details with the latest workstream deliverables to provide accurate end of week view	1.10	683.00	751.30
Ancona,Christopher	Senior	United States	7/26/2024	Project Management Office Transition	Reconciliation of bankruptcy receipts for submission to the bankruptcy court	1.10	415.00	456.50
Ancona,Christopher	Senior	United States	7/26/2024	Project Management Office Transition	Edits to run rate reporting dashboards for tax workstream review	1.10	415.00	456.50
Ortiz,Daniella	Staff	United States	7/26/2024	US International Tax	Tax return preparations	3.00	236.00	708.00
Zhu,Philip	Senior	United States	7/26/2024	US International Tax	Walkthrough tbs 5471 3rd batch	0.80	415.00	332.00
Liu,Ke	Senior	United States	7/26/2024	US International Tax	Work with J. Mensah to update 5471 return for CTNWD Management company limited per R. Yang second round comments	1.20	415.00	498.00
Liu,Ke	Senior	United States	7/26/2024	US International Tax	Prepare 5471 Sch O Org Chart for CTNWD Management company limited	0.30	415.00	124.50
Liu,Ke	Senior	United States	7/26/2024	US International Tax	Reprint 5471 updates returns for CTNWD Management company limited	0.10	415.00	41.50
Berman,Jake	Senior Manager	United States	7/27/2024	US Income Tax	Updating digital asset summary file for additional comments for 10.31.23	0.50	683.00	341.50
Gorman,Doug	Manager	United States	7/28/2024	Technology	Develop SQL code to identify additional data issues to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/28/2024	Technology	Develop SQL code to fix identify additional data issues to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/28/2024	Technology	Test SQL code to fix identify additional data issues to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	1.60	551.00	881.60



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yang,Ming	Senior	United States	7/28/2024	US International Tax	Prepare comments on FTX entities returns	3.00	415.00	1,245.00
Wainwright,Luke	Senior Manager	United Kingdom	7/29/2024	Payroll Tax	Review draft email to EY US updating re TPR response	0.20	683.00	136.60
Wainwright,Luke	Senior Manager	United Kingdom	7/29/2024	Payroll Tax	Review draft email to EY US updating re TPR response	0.20	683.00	136.60
Oyetunde,Oyebode	Manager	United States	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination with EY Cyprus to verify that FY2020 draft financial statements are shared to the auditor and agree timelines for completing audit of FTX Innovatia.	1.10	551.00	606.10
Oyetunde,Oyebode	Manager	United States	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of 2021 & 2022 TBs provided by EY Germany for the transition package	1.40	551.00	771.40
Asim,Malik Umer	Senior	United States	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FY21 & 22 balance sheet and income statement provided by EY Germany.	0.50	415.00	207.50
Billings,Phoebe	Manager	United States	7/29/2024	Transfer Pricing	Review of country-by-country notification filings for the British Virgin Islands and Bahamas	0.30	551.00	165.30
Billings,Phoebe	Manager	United States	7/29/2024	Transfer Pricing	Gathering additional financial data for 2022 country-by-country reporting and applying pro-rata percentages to partial data	1.00	551.00	551.00
Billings,Phoebe	Manager	United States	7/29/2024	Transfer Pricing	Updating the 2022 Master File for intangibles and geographical markets	0.50	551.00	275.50
Bost,Anne	Managing Director	United States	7/29/2024	Transfer Pricing	Review supporting super priority matrix from a&m	1.60	814.00	1,302.40
Bost,Anne	Managing Director	United States	7/29/2024	Transfer Pricing	Analyze revised Bankruptcy and general and administrative Expense Allocation	2.10	814.00	1,709.40
Suzuki,Jason	Senior Manager	Japan	7/29/2024	Non US Tax	Softledger communication to determine options for continuing to use the system	1.80	683.00	1,229.40
Sakaguchi,Masato	Senior	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Search and review of invoices of Quoine PTE	3.60	415.00	1,494.00
Sakaguchi,Masato	Senior	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation of a person in charge of Japan HD and Japan Services bank account	3.40	415.00	1,411.00
Ashihara,Kae	Staff	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July26 for handover	1.10	236.00	259.60
Ashihara,Kae	Staff	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July27 for handover	1.40	236.00	330.40
Ashihara,Kae	Staff	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Acquire bank balance vouchers to prepare daily bank file for July28 for handover	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Daily bank file July 26 for reporting JFSA for handover	1.50	236.00	354.00
Ashihara,Kae	Staff	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Daily bank file July 27 for reporting JFSA for handover	1.20	236.00	283.20
Ashihara,Kae	Staff	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Daily bank file July 28 for reporting JFSA for handover	1.60	236.00	377.60
Nayak,Manasa	Senior Manager	India	7/29/2024	Non US Tax	Review of the tracker on distribution of Quoine India shares and providing comments on distribution of shares as dividend in-kind	0.70	683.00	478.10
Lowery,Kristie L	National Partner/Principal	United States	7/29/2024	Payroll Tax	Partner review of federal tax request for FTX entities payroll data for tax year 11/1/22 to 10/31/24.	1.70	1,040.00	1,768.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/29/2024	Payroll Tax	7/30 FTX tax mail facilitation to appropriate tax leads and review of payroll tax notices	1.40	683.00	956.20
Ossanolou,Nina Shehrezade	Manager	United States	7/29/2024	Non US Tax	Reviewing email exchanges between EY and Tricor and reconciling the outstanding deliverables and following up with Tricor on them	2.30	551.00	1,267.30
Ossanolou,Nina Shehrezade	Manager	United States	7/29/2024	Non US Tax	Review of local EY and central TP team in regards to authorization templates and email TLB to obtain a status on the annual returns	0.80	551.00	440.80
MacLean,Corrie	Senior	United States	7/29/2024	Non US Tax	Update One Global Methodology data repository for updated statutory due dates, deliverable additions and removals from scope	3.50	415.00	1,452.50
Hammon,David Lane	Manager	United States	7/29/2024	Non US Tax	Correspondences clarifying that MORs are no longer required for the entities sold as a part of the FTX Europe sale.	0.20	551.00	110.20
Hammon,David Lane	Manager	United States	7/29/2024	Non US Tax	Correspondences regarding the uploading of the final missing documents to BOX for the FTX Europe sale transition package.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/29/2024	Non US Tax	Correspondences concerning updates needing to be made to the authorization letters for the CbCR notifications for The Bahamas and BVI entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/29/2024	Non US Tax	Correspondences regarding the need to reach out to the local client contact per an alternate email to finalize the payroll filings for Zubr.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/29/2024	Non US Tax	Review of weekly PMO deck from a rest of world perspective to understand any impacts to foreign compliance.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/29/2024	Non US Tax	Correspondences regarding additional details required to finalize the Canadian GST analysis.	0.90	551.00	495.90
Hammon,David Lane	Manager	United States	7/29/2024	Non US Tax	Drafting of tax analysis summary regarding the FTX Seychelles entities.	1.90	551.00	1,046.90
Musano,Matthew Albert	Senior Manager	United States	7/29/2024	US State and Local Tax	Tax analysis on Delaware impact of distributions and liquidating trusts.	2.60	683.00	1,775.80



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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	United States	7/29/2024	US State and Local Tax	Further factual tax analysis on Delaware impact of distributions and liquidating trusts.	2.90	683.00	1,980.70
Musano,Matthew Albert	Senior Manager	United States	7/29/2024	US State and Local Tax	Edits to state tax analysis	1.40	683.00	956.20
Bieganski, Walter	Client Serving Contractor WB	United States	7/29/2024	US State and Local Tax	Research of Delaware tax matter approach for FTX entity.	0.40	200.00	80.00
Sreenivas Katikireddi,Teja	Senior	United States	7/29/2024	Technology	Review the updated script for any token errors or lower case issues	2.20	415.00	913.00
Gorman,Doug	Manager	United States	7/29/2024	Technology	Integrate SQL code to fix additional data issues concerning to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/29/2024	Technology	Research and impact analysis of additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/29/2024	Technology	Develop SQL code to identify additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/29/2024	Technology	Develop SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/29/2024	Technology	Test SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Yeom,Sunny	Senior	United States	7/29/2024	Technology	Update the SQL query to incorporate new assets	3.40	415.00	1,411.00
Yeom,Sunny	Senior	United States	7/29/2024	Technology	Update the SQL query per the latest April trade table provided by Brian	3.60	415.00	1,494.00
Porto,Michael	Senior Manager	United States	7/29/2024	Technology	Additional visuals made for data trends.	1.20	683.00	819.60
Porto,Michael	Senior Manager	United States	7/29/2024	Technology	Planning of finalization of Fills data for yearly return.	3.90	683.00	2,663.70
Porto,Michael	Senior Manager	United States	7/29/2024	Technology	Prior week analysis and pass down of relevant information.	3.00	683.00	2,049.00
McPhee,Tiffany	Manager	BBC Region	7/29/2024	Non US Tax	Follow-up email with Nina re BL filing submissions (10 minutes) and follow-up with DIR re filing submissions (20)	0.50	551.00	275.50
Davis,Christine	Manager	United States	7/29/2024	US Income Tax	Review and analyze correspondence from A. Dubroff regarding modifications to legal analysis regarding income inclusion	1.20	551.00	661.20
Davis,Christine	Manager	United States	7/29/2024	US Income Tax	Draft outline of legal analysis regarding income inclusion from certain activities,	2.70	551.00	1,487.70
Davis,Christine	Manager	United States	7/29/2024	US Income Tax	Research, review and analyze claim of right doctrine and agency law, and draft analysis regarding such issue	3.90	551.00	2,148.90
O'Connell,Dillon	Senior Manager	United States	7/29/2024	US International Tax	Research technical matters in the documents.	0.50	683.00	341.50
Mok,Wan Ling	Staff	United States	7/29/2024	US International Tax	Updated workpapers according to manager and senior manager comments	0.50	236.00	118.00
Mok,Wan Ling	Staff	United States	7/29/2024	US International Tax	Updated returns on OIT according to manager and senior manager comments	1.20	236.00	283.20
Mensah,Josephine	Staff	United States	7/29/2024	US International Tax	FTX Compliance - Prepared additional form 5471 return	2.30	236.00	542.80
Mensah,Josephine	Staff	United States	7/29/2024	US Income Tax	FTX Compliance - reviewed additional for 5471 return	1.70	236.00	401.20
Mensah,Josephine	Staff	United States	7/29/2024	US Income Tax	FTX Federal Compliance - updating federal returns for review comments	2.90	236.00	684.40
Mensah,Josephine	Staff	United States	7/29/2024	US International Tax	FTX Federal Compliance - updating workpapers for adjustments	2.10	236.00	495.60
Lovelace,Lauren	Partner/Principal	United States	7/29/2024	US International Tax	Considering logic of latest expense allocation file provided by A&M with respect to non-US entities and how it aligns with regulations under 482	2.10	866.00	1,818.60
Yang,Ming	Senior	United States	7/29/2024	US International Tax	Update FTX Malta gaming	3.00	415.00	1,245.00
Zhuo,Melody	Staff	United States	7/29/2024	US International Tax	FTX International Tax Compliance return edit	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/29/2024	US International Tax	FTX International Tax Compliance technical issue tracking	2.50	236.00	590.00
Zhuo,Melody	Staff	United States	7/29/2024	US International Tax	FTX International Tax Compliance client communication	1.00	236.00	236.00
Jayanthi,Lakshmi	Senior Manager	United States	7/29/2024	US International Tax	Coordinate analysis on transfer taxes related to tax considerations for assets from Seychelles	2.00	683.00	1,366.00
Braun,Avi	Staff	United States	7/29/2024	US International Tax	FTX ITTS Compliance data review	1.20	236.00	283.20
Karan,Anna Suncheuri	Staff	United States	7/29/2024	US Income Tax	Finish one of the federal entity tax return	2.60	236.00	613.60
Karan,Anna Suncheuri	Staff	United States	7/29/2024	US Income Tax	Working on a federal tax return	2.40	236.00	566.40
Scott,James	Client Serving Contractor JS	United States	7/29/2024	US Income Tax	Review of documentation related to Seychelles local country filing	0.30	600.00	180.00
Scott,James	Client Serving Contractor JS	United States	7/29/2024	US Income Tax	Analysis of professional fees for inclusion in 10/31/2023 tax return	0.80	600.00	480.00
Berman,Jake	Senior Manager	United States	7/29/2024	US Income Tax	Reviewing tax return workbook for West Realm Shires Services	1.30	683.00	887.90
Berman,Jake	Senior Manager	United States	7/29/2024	US Income Tax	Making updates to bankruptcy allocation file for capitalization/amortization analysis	1.20	683.00	819.60
Berman,Jake	Senior Manager	United States	7/29/2024	US Income Tax	Reviewing tax return workbook for Embed Financial Technologies	1.40	683.00	956.20
Berman,Jake	Senior Manager	United States	7/29/2024	US Income Tax	Reviewing updates to west realm shires subsidiary tax return workbook	1.30	683.00	887.90

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bartow,Andrea Monica	Senior	United States	7/29/2024	Tax Advisory	Updating cost analysis schedule based on latest invoices received (Day 4)	0.60	415.00	249.00
Feliciano,Christopher	Staff	United States	7/29/2024	US Income Tax	Finishing up more comments on a separate entity and sending it into review with a senior again.	2.20	236.00	519.20
Mistler,Brian M	Manager	United States	7/29/2024	US Income Tax	Additional comments for digital asset team on calculations	1.30	551.00	716.30
Mistler,Brian M	Manager	United States	7/29/2024	US Income Tax	Review latest org chart and filing list for tax returns	1.60	551.00	881.60
Mistler,Brian M	Manager	United States	7/29/2024	US Income Tax	Documentation for return re: digital asset tax positions	1.80	551.00	991.80
Mistler,Brian M	Manager	United States	7/29/2024	US Income Tax	Updates to bankruptcy expense allocation analysis	1.20	551.00	661.20
Shea JR,Thomas M	Partner/Principal	United States	7/29/2024	US Income Tax	Further written correspondence re: Tax Whiteboarding Session to work through all trust tax technical and reporting considerations	0.70	866.00	606.20
Huang,Ricki	Senior	United States	7/29/2024	US Income Tax	Prepare the journal entries for the special expense allocation for all return entities	3.00	415.00	1,245.00
Huang,Ricki	Senior	United States	7/29/2024	US Income Tax	Enter the tax adjustments for those special expense allocation into the tax software for all entities	3.00	415.00	1,245.00
Mizutani,Rie	Manager	Japan	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	MTG with bitFlyer regarding the separation of business between FTX Japan KK and other entities for the all) EY Attendees: R. Mizutani Other Attendees: N. Miyazaki (BF), M. Fukuda (BF).	0.90	551.00	495.90
Mizutani,Rie	Manager	Japan	7/29/2024	US State and Local Tax	meeting with bitFlyer regarding the separation of business between FTX Japan KK and other entities (about the bank account) EY Attendees: R. Mizutani, K. Ashihara Other Attendees: N. Miyazaki (BF), M. Fukuda (BF).	0.30	551.00	165.30
Hall,Emily Melissa	Senior	United States	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Call to discuss Delaware tax matters for FTX entity. EY Attendees: E. Hall, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell).	0.20	415.00	83.00
Ashihara,Kae	Staff	Japan	7/29/2024	US State and Local Tax	meeting with bitFlyer regarding the separation of business between FTX Japan KK and other entities (about the bank account) EY Attendees: R. Mizutani, K. Ashihara Other Attendees: N. Miyazaki (BF), M. Fukuda (BF).	0.30	236.00	70.80
Hall,Emily Melissa	Senior	United States	7/29/2024	US Income Tax	Internal call to discuss Delaware tax matter approach for FTX entity. EY Attendees: E. Hall, W. Bieganski	0.10	415.00	41.50
Shea JR,Thomas M	Partner/Principal	United States	7/29/2024	US State and Local Tax	Call to discuss Delaware tax matters for FTX entity. EY Attendees: E. Hall, T. Shea Other Attendees: D. Hariton (Sullivan and Cromwell).	0.20	866.00	173.20
Bieganski,Walter	Client Serving Contractor WB	United States	7/29/2024	Transfer Pricing	Internal call to discuss Delaware tax matter approach for FTX entity. EY Attendees: E. Hall, W. Bieganski	0.10	200.00	20.00
Chopra,Navya	Staff	United States	7/29/2024	Transfer Pricing	Internal meeting to discuss the pro-ration of financial data for country-by-country reporting purposes. EY attendees: Phoebe Billings & Navya Chopra EY Attendees: N. Chopra, P. Billings	0.60	236.00	141.60
Billings,Phoebe	Manager	United States	7/29/2024	US Income Tax	Internal meeting to discuss the pro-ration of financial data for country-by-country reporting purposes. EY attendees: Phoebe Billings & Navya Chopra EY Attendees: N. Chopra, P. Billings	0.60	551.00	330.60
Berman,Jake	Senior Manager	United States	7/29/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	683.00	341.50
Hall,Emily Melissa	Senior	United States	7/29/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	415.00	207.50
McComber,Donna	National Partner/Principal	United States	7/29/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	1,040.00	520.00

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	7/29/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	866.00	433.00
Lowery, Kristie L.	National Partner/Principal	United States	7/29/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	1,040.00	520.00
Wrenn, Kaitlin Doyle	Senior Manager	United States	7/29/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	683.00	341.50
Choudary, Hira	Staff	United States	7/29/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	236.00	118.00
Mistler, Brian M	Manager	United States	7/29/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	551.00	275.50
Bost, Anne	Managing Director	United States	7/29/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	814.00	407.00
MacLean, Corrie	Senior	United States	7/29/2024	US International Tax	Meeting to discuss customer data analysis for FTX HK and UAE. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.40	415.00	166.00
Zhuo, Melody	Staff	United States	7/29/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	236.00	118.00
Haas, Zach	Senior Manager	United States	7/29/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	683.00	341.50
Ossanolou, Nina Shehrezade	Manager	United States	7/29/2024	US Income Tax	Meeting to discuss customer data analysis for FTX HK and UAE. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.40	551.00	220.40
Scott, James	Client Serving Contractor JS	United States	7/29/2024	Non US Tax	Meeting to discuss customer data analysis for FTX HK and UAE. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.40	600.00	240.00
Hammon, David Lane	Manager	United States	7/29/2024	Non US Tax	Meeting to discuss customer data analysis for FTX HK and UAE. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou	0.40	551.00	220.40

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehrezade	Manager	United States	7/29/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	551.00	275.50
Watkins,Michael	Managing Director	United States	7/29/2024	IRS Audit Matters	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	814.00	407.00
McGee,Liz	Senior Manager	United States	7/29/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	683.00	341.50
Bieganski,Walter	Client Serving Contractor WB	United States	7/29/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	200.00	100.00
Shea JR,Thomas M	Partner/Principal	United States	7/29/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	866.00	433.00
Oyetunde,Oyebode	Manager	United States	7/29/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	551.00	275.50
Di Stefano,Giulia	Senior	United States	7/29/2024	Transfer Pricing	Conducted legal research for post bankruptcy allocation analysis	2.10	415.00	871.50
Chopra,Navya	Staff	United States	7/29/2024	Transfer Pricing	Internal meeting to discuss the pro-ration of financial data for country-by-country reporting purposes. EY attendees: Phoebe Billings & Navya Chopra	0.60	236.00	141.60
Chopra,Navya	Staff	United States	7/29/2024	Transfer Pricing	2022 country by country reporting , going through financials	1.10	236.00	259.60
Bailey,Doug	Partner/Principal	United States	7/29/2024	Tax Advisory	Evaluate digital asset gain and loss calculations	3.50	866.00	3,031.00
Tong,Chia-Hui	Senior Manager	United States	7/29/2024	Project Management Office Transition	Prepare talk points on workstream status of deliverables and open questions for FTX CFO and CAO	1.80	683.00	1,229.40
Tong,Chia-Hui	Senior Manager	United States	7/29/2024	Project Management Office Transition	Prepare talk points on the open runbook and workstream activities to discuss with EY workstream leads	1.20	683.00	819.60
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Ancona, D. McComber, E. Hall, J. Berman, K. Wrenn, K. Lowery, L. Lovelace, L. McGee, M. Watkins, N. Ossanlou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas, M. Zhuo	0.50	415.00	207.50
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Follow up with tax workstreams after workstream call	0.30	415.00	124.50
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Correspondence with EY foreign firms regarding status of upcoming tax deliverables	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Additional updates to the August control summary report for latest deliverables changes	1.60	415.00	664.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Updates to upcoming deliverables in the status reporting tracker for August deliverables	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Review and updates to the tax technical IRW runbook	1.20	415.00	498.00
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Follow ups with tax workstreams regarding IRW runbook open items	0.60	415.00	249.00
Ancona,Christopher	Senior	United States	7/29/2024	Project Management Office Transition	Additional updates to run rate excel analysis for July	1.40	415.00	581.00
Ortiz,Daniella	Staff	United States	7/29/2024	US International Tax	Tax return updates	2.00	236.00	472.00
Yang,Rachel Sim	Senior Manager	United States	7/29/2024	US International Tax	WP & return review - Mac. Investment	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/29/2024	US International Tax	WP & return review - Quoine entities	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/29/2024	US International Tax	WP & return review - Bahamas, PT Trinit	2.00	683.00	1,366.00
Neziroski,David	Associate	United States	7/29/2024	Fee/Employment Applications	Continue sensitivity review of the May detail	3.60	365.00	1,314.00
Wilson,Kat	Manager	United Kingdom	7/30/2024	Payroll Tax	TPR and final email draft	1.30	551.00	716.30
Thomas,Ian	Managing Director	United Kingdom	7/30/2024	Payroll Tax	Approve email re TPR	0.10	814.00	81.40
Wilson,Kat	Manager	United Kingdom	7/30/2024	Payroll Tax	TPR and final email draft	1.30	551.00	716.30
Thomas,Ian	Managing Director	United Kingdom	7/30/2024	Payroll Tax	Review and approve email regarding TPR	0.10	814.00	81.40
Nguyen,Thinh	Staff	Germany	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Prepare an account balance sheet of the parent entity West Realm Share for the draft financial statement for 2023.	0.50	236.00	118.00
Nguyen,Thinh	Staff	Germany	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Export VAT tax filing declaration in the financial statement for 2021.	0.30	236.00	70.80
Mallwitz,Katharina	Senior	Germany	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Review prepared of account balance sheet of the parent entity west realm share for the draft financial statement for 2023.	0.80	415.00	332.00
Mallwitz,Katharina	Senior	Germany	7/30/2024	Non US Tax	Review exported vat tax filing declaration in the financial statement for 2021.	0.40	415.00	166.00
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/30/2024	Non US Tax	FTX Europe AG / PPA: review correspondence regarding PPA approval by Buyer and verification of final values; assessment on changes of filed tax return 22	1.00	683.00	683.00
McComber,Donna	National Partner/Principal	United States	7/30/2024	Transfer Pricing	Work on allocation of expense issue	1.20	1,040.00	1,248.00
Katsnelson,David	Senior Manager	United States	7/30/2024	Transfer Pricing	Review US TP Doc	2.30	683.00	1,570.90
Billings,Phoebe	Manager	United States	7/30/2024	Transfer Pricing	Review and editing the 2022 country-by-country report and preparing to share with EY Tax Technology team for conversion to XML and PDF formats	1.50	551.00	826.50
Bost,Anne	Managing Director	United States	7/30/2024	Transfer Pricing	Review updated calculation with super priority receivables through 10.31.23	1.40	814.00	1,139.60
Bost,Anne	Managing Director	United States	7/30/2024	Transfer Pricing	Review international tax compliance info request	1.80	814.00	1,465.20
Bost,Anne	Managing Director	United States	7/30/2024	Transfer Pricing	Review analysis for the ftx bankruptcy costs incurred.	2.20	814.00	1,790.80
Suzuki,Jason	Senior Manager	Japan	7/30/2024	Non US Tax	Transition work related to determine personnel and contractors who will continue working with Quione PTE after the sale of FTX Japan KK to bitFlyer. Communication with those contractors 1	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	7/30/2024	Non US Tax	Review of draft financial statements for Quione PTE prepared by external consultant. Gather information for responses to request for information	1.00	683.00	683.00
Mizutani,Rie	Manager	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis(HD) review/update/corrections for Jun _1	1.80	551.00	991.80
Sakaguchi,Masato	Senior	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Update of FTX Japan HD's June. 2024 monthly closing	1.50	415.00	622.50
Sakaguchi,Masato	Senior	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Payment tracker preparation of Quione PTE, Quione Vietnam and FTX Japan KK ( incl. reconciliation by 26 June )	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Preparation and email of payment request of Quione PTE and Quione Vietnam	0.60	415.00	249.00
Ashihara,Kae	Staff	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Japan KK onsite work. Organize Bank file preparation work for handover	1.20	236.00	283.20
DeVincenzo,Jennie	Managing Director	United States	7/30/2024	Payroll Tax	Review of Federal Tax request for FTX payroll entities payroll data for tax year 2022	1.80	814.00	1,465.20
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/30/2024	Payroll Tax	Federal tax request for Alameda Research payroll data for 11/1/22 to 10/31/23	1.80	683.00	1,229.40
Short,Victoria	Manager	United States	7/30/2024	Payroll Tax	Review new payroll tax notices, and update account status based on closed/amount due	0.80	551.00	440.80
Allen,Jenefier Michelle	Staff	United States	7/30/2024	Non US Tax	OGM - Suspend duplicate deliverables	0.20	236.00	47.20
Ossanolou,Nina Shehrezade	Manager	United States	7/30/2024	Non US Tax	Review of the Seychelles Summary as well as the representation letters provided by ACM. Editing them and sending for review	1.20	551.00	661.20
Ossanolou,Nina Shehrezade	Manager	United States	7/30/2024	Non US Tax	Finalization of the box site for the transition packages and review of FS	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	7/30/2024	Non US Tax	Working on August SRP doc DT deliverables	1.00	551.00	551.00
Ossanolou,Nina Shehrezade	Manager	United States	7/30/2024	Non US Tax	Following up with TLB and Tricor for their portion of the August deliverables	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	7/30/2024	Non US Tax	Review upcoming August and September deliverables and communication to local teams regarding the status	3.30	415.00	1,369.50

**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Faerber,Anna	Senior Manager	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	683.00	341.50
Dugas,Annie	Manager	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50
Dugas, Tara	Senior	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Bastienne,Oliver	Partner/Principal	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	866.00	433.00
Chang-Waye,Amanda	Manager	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	551.00	275.50
Houareau,Tina	Senior	Seychelles	7/30/2024	Non US Tax	Internal meeting to review GAAP of Seychelles and consideration for potential Asset Fair Value Revenue to be presented by SRC - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Rachel Ramkalawan (ACM), Kevin Engelbrecht (ACM), Oliver Bastienne (ACM)	0.50	415.00	207.50
Hammon,David Lane	Manager	United States	7/30/2024	Non US Tax	Review of updated FTX org. chart	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/30/2024	Non US Tax	Correspondences concerning the entity status of certain entities in the updated FTX org. chart.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/30/2024	Non US Tax	Updating of the tax analysis for the FTX Seychelles entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/30/2024	Non US Tax	Correspondences regarding updates needing to be made to the tax analysis for the FTX Seychelles entities.	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/30/2024	Non US Tax	Prepare for weekly touchpoint with FTX CFO and CAO	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/30/2024	Non US Tax	Correspondences regarding the Analisa's dormant status for purposes of filing the entity's annual return.	0.20	551.00	110.20
Zheng,Eva	Manager	United States	7/30/2024	US State and Local Tax	Revised state and local tax return tracker for tax year-end October 31, 2023.	1.70	551.00	936.70
Zheng,Eva	Manager	United States	7/30/2024	US State and Local Tax	Assigned workbook templates and three state extensions out to state tax team member.	0.60	551.00	330.60
Zheng,Eva	Manager	United States	7/30/2024	US State and Local Tax	Provided email response to team members concerning state tax assignments.	1.00	551.00	551.00
Musano,Matthew Albert	Senior Manager	United States	7/30/2024	US State and Local Tax	Email correspondence with D. Hariton (S&C) on Delaware memorandum and expansion needed.	1.30	683.00	887.90
Bieganski,Walter	Client Serving Contractor WB	United States	7/30/2024	US State and Local Tax	Research Delaware taxation of transfer of assets to trust and taxation of the trust itself.	2.10	200.00	420.00
Hall,Emily Melissa	Senior	United States	7/30/2024	US State and Local Tax	Drafted Delaware notice addressing tax technical matters requested by D. Hariton (S&C).	2.40	415.00	996.00
Huang,Vanesa	Senior	United States	7/30/2024	Technology	Reviewed status of revoked FTX entities in North Dakota and Rhode Island.	0.10	415.00	41.50
Sreenivas Katikireddi,Teja	Senior	United States	7/30/2024	Technology	Optimize the Power BI views for faster load times and improved user experience	2.60	415.00	1,079.00
Sreenivas Katikireddi,Teja	Senior	United States	7/30/2024	Technology	Document the changes made to the script and the reasons for these updates	2.40	415.00	996.00
Gorman,Doug	Manager	United States	7/30/2024	Technology	Integrate SQL code to fix additional data issues concerning - incorrect asset names - to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/30/2024	Technology	Test all updates to SQL code to fix 4 data issues to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/30/2024	Technology	Regenerate asset pricing table with updates to fix 4 data issues to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/30/2024	Technology	Review updated asset pricing table to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/30/2024	Technology	Research, code, and update asset types to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Yeom,Sunny	Senior	United States	7/30/2024	Technology	Update the Power BI visualization for the latest changes in source data	1.00	415.00	415.00
Yeom,Sunny	Senior	United States	7/30/2024	Technology	Answer and handle any questions from Jake to clarify ambiguities around data wrangling process	3.30	415.00	1,369.50
Yeom,Sunny	Senior	United States	7/30/2024	Technology	Compare our output versus Doug's calculation and identify areas of difference	3.70	415.00	1,535.50
Porto,Michael	Senior Manager	United States	7/30/2024	Technology	Changes in code and process documented.	1.00	683.00	683.00
Porto,Michael	Senior Manager	United States	7/30/2024	Technology	Document and public knowledge review for reasonableness.	2.60	683.00	1,775.80
Porto,Michael	Senior Manager	United States	7/30/2024	Technology	Source data reviewed for changes.	2.40	683.00	1,639.20
Davis,Christine	Manager	United States	7/30/2024	US Income Tax	Restructure outline of analysis for income analysis	1.30	551.00	716.30
Davis,Christine	Manager	United States	7/30/2024	US International Tax	Review and revise revised outline of legal analysis regarding income with changes recommended by A. Dubroff; draft correspondence to A. Sargent, A. Dubroff and J. Blank transmitting same	3.40	551.00	1,873.40
Chen,Zhu En	Staff	United States	7/30/2024	Tax Advisory	Preparing return attachments for FTX entity	2.60	236.00	613.60
Choque,Steven	Staff	United States	7/30/2024	US International Tax	FORM 5471 - FTX JAPAN KK-UPDATED SCHEDULE I-I	1.50	236.00	354.00
Dubroff,Andy	Managing Director	United States	7/30/2024	US International Tax	Review C Davis (EY) materials on rationale for income inclusion in various discharge of scenarios	2.00	814.00	1,628.00
Mok,Wan Ling	Staff	United States	7/30/2024	US International Tax	Updated FTX ITS internal tracker for new organizational chart information	0.60	236.00	141.60
Mok,Wan Ling	Staff	United States	7/30/2024	US International Tax	Worked on OIT to make updates to returns	0.80	236.00	188.80
Lammy,Caitlin	Senior	United States	7/30/2024	US International Tax	Updating FTX returns and reprinting	2.70	415.00	1,120.50
Mensah,Josephine	Staff	United States	7/30/2024	US International Tax	FTX Compliance - Prepared an additional form 5471 return	2.60	236.00	613.60
Mensah,Josephine	Staff	United States	7/30/2024	US Income Tax	FTX Compliance - updated review comments for an additional for 5471 return	2.40	236.00	566.40
Mensah,Josephine	Staff	United States	7/30/2024	US Income Tax	FTX Federal Compliance - updating additional federal returns for review comments	1.90	236.00	448.40
Mensah,Josephine	Staff	United States	7/30/2024	US International Tax	FTX Federal Compliance - updating an additional workpaper for adjustments	1.10	236.00	259.60
Lovelace,Lauren	Partner/Principal	United States	7/30/2024	US International Tax	Assessing logic of potential alternative methodologies for determining crypto gain/loss calculations, taking into account recent guidance provided in notice	2.60	866.00	2,251.60
Yang,Ming	Senior	United States	7/30/2024	US International Tax	Update north dimension workpaper and returns per SM's comments	1.00	415.00	415.00
Zhuo,Melody	Staff	United States	7/30/2024	US International Tax	FTX International Tax Compliance technical issue coordination	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	7/30/2024	US International Tax	FTX International Tax Compliance client info review	3.00	236.00	708.00
Zhuo,Melody	Staff	United States	7/30/2024	US International Tax	FTX International Tax Compliance team task delegation	2.00	236.00	472.00
Karan,Anna Suncheuri	Staff	United States	7/30/2024	US Income Tax	Received comments on federal tax return and updated the return	2.30	236.00	542.80
Karan,Anna Suncheuri	Staff	United States	7/30/2024	Tax Advisory	Finishing up the federal tax return	2.70	236.00	637.20
Scott,James	Client Serving Contractor JS	United States	7/30/2024	US Income Tax	Review of professional fee allocation methodology for 10/31/23 federal tax return	0.40	600.00	240.00
Berman,Jake	Senior Manager	United States	7/30/2024	US Income Tax	Re-reviewing tax return workbooks for updates for west realm shires subsidiary entities	2.00	683.00	1,366.00
Berman,Jake	Senior Manager	United States	7/30/2024	US Income Tax	Reviewing latest updates to the digital tax asset calculation analysis	2.10	683.00	1,434.30
Berman,Jake	Senior Manager	United States	7/30/2024	US Income Tax	Drafting emails around open items for bankruptcy expense analysis	1.10	683.00	751.30
Feliciano,Christopher	Staff	United States	7/30/2024	US Income Tax	Work done of OIT worksheet for specific entity on another ebalance issue after review kickback	2.00	236.00	472.00
Mistler,Brian M	Manager	United States	7/30/2024	US Income Tax	Preparation of tax return summary for walkthrough	2.50	551.00	1,377.50
Mistler,Brian M	Manager	United States	7/30/2024	US Income Tax	Review and additional comments on digital asset gain/loss calculation updates	2.80	551.00	1,542.80
Shea JR,Thomas M	Partner/Principal	United States	7/30/2024	US Income Tax	Review of latest digital asset calculations and consideration of technical issue identified	0.90	866.00	779.40
Shea JR,Thomas M	Partner/Principal	United States	7/30/2024	US Income Tax	Written internal correspondence and review of analysis provided by EY state and local team regarding inquiry from Sullivan & Cromwell on potential state income tax considerations for digital asset transactions	2.10	866.00	1,818.60
Hammon,David Lane	Manager	United States	7/30/2024	Transfer Pricing	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Bost,Anne	Managing Director	United States	7/30/2024	US Income Tax	Call to discuss allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.90	814.00	732.60



**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	7/30/2024	US International Tax	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	600.00	240.00
Lovelace,Lauren	Partner/Principal	United States	7/30/2024	Non US Tax	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	866.00	346.40
MacLean,Corrie	Senior	United States	7/30/2024	US State and Local Tax	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Bieganski,Walter	Client Serving Contractor WB	United States	7/30/2024	US State and Local Tax	7/30 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, M. Musano, J. Scott, J. Berman, V. Huang	0.40	200.00	80.00
Huang,Vanesa	Senior	United States	7/30/2024	US Income Tax	7/30 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, M. Musano, J. Scott, J. Berman, V. Huang	0.40	415.00	166.00
Berman,Jake	Senior Manager	United States	7/30/2024	US Income Tax	7/30 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, M. Musano, J. Scott, J. Berman, V. Huang	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	7/30/2024	Transfer Pricing	7/30 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, M. Musano, J. Scott, J. Berman, V. Huang	0.40	600.00	240.00
Billings,Phoebe	Manager	United States	7/30/2024	Transfer Pricing	Call to discuss allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.90	551.00	495.90
McComber,Donna	National Partner/Principal	United States	7/30/2024	US State and Local Tax	Call to discuss allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.90	1,040.00	936.00
Musano,Matthew Albert	Senior Manager	United States	7/30/2024	Transfer Pricing	7/30 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, M. Musano, J. Scott, J. Berman, V. Huang	0.40	683.00	273.20
Ossanlou,Nina Shehrezade	Manager	United States	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Way (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Sakaguchi,Masato	Senior	Japan	7/30/2024	US Income Tax	Meeting to determine the recommended payment process for FTX Japan KK and FTX Japan Services KK invoices EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	415.00	207.50
Massengill,Clint	Managing Director	United States	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the FTX employment tax claims impact on the trust tax disclosure. EY Attendees: C. Massengill, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker, K. Fitzgerald	0.60	814.00	488.40
Mizutani,Rie	Manager	Japan	7/30/2024	US State and Local Tax	Meeting to determine the recommended payment process for FTX Japan KK and FTX Japan Services KK invoices EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	551.00	275.50
Molnar,Evgeniya	Senior	United States	7/30/2024	US State and Local Tax	Internal call to walk through the process of creating separate companies workbooks using State Tax Automated Compliance Tool for the purpose of preparing separate State Tax Returns. EY Attendees: E. Molnar, C. Dichter	0.50	415.00	207.50
Dichter,Chuck	Staff	United States	7/30/2024	Payroll Tax	Internal call to walk through the process of creating separate companies workbooks using State Tax Automated Compliance Tool for the purpose of preparing separate State Tax Returns. EY Attendees: E. Molnar, C. Dichter	0.50	236.00	118.00
DeVincenzo,Jennie	Managing Director	United States	7/30/2024	Payroll Tax	Meeting to discuss the FTX employment tax claims impact on the trust tax disclosure. EY Attendees: C. Massengill, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker, K. Fitzgerald	0.60	814.00	488.40
Fitzgerald,Kaitlin Rose	Senior	United States	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss the FTX employment tax claims impact on the trust tax disclosure. EY Attendees: C. Massengill, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker, K. Fitzgerald	0.60	415.00	249.00

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	7/30/2024	Payroll Tax	Meeting to discuss and decide data separation for FTX Japan Holdings KK after sale to bitflyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.80	415.00	332.00
Walker,Rachael Leigh Braswell	Partner/Principal	United States	7/30/2024	Payroll Tax	Meeting to discuss the FTX employment tax claims impact on the trust tax disclosure. EY Attendees: C. Massengill, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker, K. Fitzgerald	0.60	866.00	519.60
Lowery,Kristie L	National Partner/Principal	United States	7/30/2024	US International Tax	Meeting to discuss the FTX employment tax claims impact on the trust tax disclosure. EY Attendees: C. Massengill, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker, K. Fitzgerald	0.60	1,040.00	624.00
Lovelace,Lauren	Partner/Principal	United States	7/30/2024	Transfer Pricing	Meeting to discuss the FTX employment tax claims impact on the trust tax disclosure. EY Attendees: C. Massengill, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker, K. Fitzgerald	0.60	866.00	519.60
O'Reilly,Logan	Senior	United States	7/30/2024	Transfer Pricing	Meeting to discuss updating of FY23 TP Doc EY Attendees: D. Katsnelson, B. Inker, G. Stefano, L. O'Reilly, P. Billings	0.60	415.00	249.00
Billings,Phoebe	Manager	United States	7/30/2024	Transfer Pricing	Meeting to discuss updating of FY23 TP Doc EY Attendees: D. Katsnelson, B. Inker, G. Stefano, L. O'Reilly, P. Billings	0.60	551.00	330.60
Katsnelson,David	Senior Manager	United States	7/30/2024	Transfer Pricing	Meeting to discuss updating of FY23 TP Doc EY Attendees: D. Katsnelson, B. Inker, G. Stefano, L. O'Reilly, P. Billings	0.60	683.00	409.80
Inker,Brian	Senior	United States	7/30/2024	US Income Tax	Meeting to discuss updating of FY23 TP Doc EY Attendees: D. Katsnelson, B. Inker, G. Stefano, L. O'Reilly, P. Billings	0.60	415.00	249.00
Berman,Jake	Senior Manager	United States	7/30/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	United States	7/30/2024	US State and Local Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	683.00	409.80
Hall,Emily Melissa	Senior	United States	7/30/2024	US Income Tax	7/30 weekly state and local tax field of play call to discuss workstream updates. EY Attendees: E. Hall, W. Bieganski, M. Musano, J. Scott, J. Berman, V. Huang	0.40	415.00	166.00
Mistler,Brian M	Manager	United States	7/30/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	551.00	330.60
Hammon,David Lane	Manager	United States	7/30/2024	Transfer Pricing	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	551.00	330.60
Stevens,Matthew Aaron	National Partner/Principal	United States	7/30/2024	Tax Advisory	Meeting to walk through tax issue for digital asset calculation EY Attendees: J. Berman, D. Bailey, M. Stevens, T. Shea, L. Lovelace, J. Scott, B. Mistler	0.40	1,040.00	416.00
Shea JR,Thomas M	Partner/Principal	United States	7/30/2024	US Income Tax	Meeting to walk through tax issue for digital asset calculation EY Attendees: J. Berman, D. Bailey, M. Stevens, T. Shea, L. Lovelace, J. Scott, B. Mistler	0.40	866.00	346.40
Scott,James	Client Serving Contractor JS	United States	7/30/2024	US International Tax	Meeting to walk through tax issue for digital asset calculation EY Attendees: J. Berman, D. Bailey, M. Stevens, T. Shea, L. Lovelace, J. Scott, B. Mistler	0.40	600.00	240.00
Lovelace,Lauren	Partner/Principal	United States	7/30/2024	US Income Tax	Meeting to walk through tax issue for digital asset calculation EY Attendees: J. Berman, D. Bailey, M. Stevens, T. Shea, L. Lovelace, J. Scott, B. Mistler	0.40	866.00	346.40
Berman,Jake	Senior Manager	United States	7/30/2024	Transfer Pricing	Meeting to walk through tax issue for digital asset calculation EY Attendees: J. Berman, D. Bailey, M. Stevens, T. Shea, L. Lovelace, J. Scott, B. Mistler	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	7/30/2024	Transfer Pricing	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	600.00	240.00
McComber,Donna	National Partner/Principal	United States	7/30/2024	Transfer Pricing	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	1,040.00	416.00
Bost,Anne	Managing Director	United States	7/30/2024	US Income Tax	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	814.00	325.60
Mistler,Brian M	Manager	United States	7/30/2024	Non US Tax	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	551.00	220.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehrezade	Manager	United States	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.40	551.00	220.40
Mizutani,Rie	Manager	Japan	7/30/2024	Non US Tax	Meeting to confirm bank account access rights and signatories after sale to bitflyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.80	551.00	440.80
Suzuki,Jason	Senior Manager	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to confirm bank account access rights and signatories after sale to bitflyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.80	683.00	546.40
Sakaguchi,Masato	Senior	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to confirm bank account access rights and signatories after sale to bitflyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.80	415.00	332.00
Mizutani,Rie	Manager	Japan	7/30/2024	Non US Tax	Meeting to discuss and decide data separation for FTX Japan Holdings KK after sale to bitflyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.80	551.00	440.80
Suzuki,Jason	Senior Manager	Japan	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss and decide data separation for FTX Japan Holdings KK after sale to bitflyer EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.80	683.00	546.40
Ashihara,Kae	Staff	Japan	7/30/2024	Non US Tax	Transition working for creation of bank account information tracker for employee who will leave the company EY Attendees: K. Ashihara Other Attendees: r. kakuta (FTX Japan), K. Nakamura (FTX Japan), K. Daigaku (FTX Japan),	0.80	236.00	188.80
Hammon,David Lane	Manager	United States	7/30/2024	Non US Tax	7/30/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.40	551.00	220.40
Watkins,Michael	Managing Director	United States	7/30/2024	Non US Tax	7/30/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.40	814.00	325.60
MacLean,Corrie	Senior	United States	7/30/2024	Non US Tax	7/30/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.40	415.00	166.00
Suzuki,Jason	Senior Manager	Japan	7/30/2024	US Income Tax	Weekly catch up conference call with Sullivan & Cromwell. Discussion of transition from FTX Japan KK to FTX Japan Holdings KK EY Attendees: J. Suzuki Other Attendees: B. Spitz (FTX), D. Johnston (A&M), H. Chambers (Alvarez & Marsal), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Mistler,Brian M	Manager	United States	7/30/2024	US International Tax	Meeting to walk through tax issue for digital asset calculation EY Attendees: J. Berman, D. Bailey, M. Stevens, T. Shea, L. Lovelace, J. Scott, B. Mistler	0.40	551.00	220.40
Lovelace,Lauren	Partner/Principal	United States	7/30/2024	US Income Tax	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	866.00	346.40
Shea JR,Thomas M	Partner/Principal	United States	7/30/2024	Information Reporting	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	866.00	519.60
Nguyen,Huong	Senior Manager	United States	7/30/2024	Non US Tax	Meeting to discuss tax filling related to Japan subsidiary distribution EY Attendees: H. Nguyen Other Attendees: N. Vu (GT),	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	7/30/2024	Payroll Tax	Meeting to determine the recommended payment process for FTX Japan KK and FTX Japan Services KK invoices EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	United States	7/30/2024	US State and Local Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	1,040.00	624.00
Dichter,Chuck	Staff	United States	7/30/2024	US Income Tax	Internal call to walk through the process of creating separate companies workbooks using State Tax Automated Compliance Tool for the purpose of preparing separate State Tax Returns. EY Attendees: C. Dichter	0.50	236.00	118.00
Scott,James	Client Serving Contractor JS	United States	7/30/2024	Transfer Pricing	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	600.00	360.00
Katsnelson,David	Senior Manager	United States	7/30/2024	US Income Tax	Call to discuss allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.90	683.00	614.70

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Huang,Ricki	Senior	United States	7/30/2024	Transfer Pricing	Weekly call to catch up on federal tax items EY Attendees: J. Berman, J. Mensah, E. Hall, B. Mistler, R. Huang	0.50	415.00	207.50
Katsnelson,David	Senior Manager	United States	7/30/2024	US Income Tax	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	7/30/2024	US Income Tax	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	683.00	273.20
Mistler,Brian M	Manager	United States	7/30/2024	US International Tax	Weekly call to catch up on federal tax items EY Attendees: J. Berman, J. Mensah, E. Hall, B. Mistler, R. Huang	0.50	551.00	275.50
Mensah,Josephine	Staff	United States	7/30/2024	US Income Tax	Weekly call to catch up on federal tax items EY Attendees: J. Berman, J. Mensah, E. Hall, B. Mistler, R. Huang	0.50	236.00	118.00
Berman,Jake	Senior Manager	United States	7/30/2024	US State and Local Tax	Weekly call to catch up on federal tax items EY Attendees: J. Berman, J. Mensah, E. Hall, B. Mistler, R. Huang	0.50	683.00	341.50
Hall,Emily Melissa	Senior	United States	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly call to catch up on federal tax items EY Attendees: J. Berman, J. Mensah, E. Hall, B. Mistler, R. Huang	0.50	415.00	207.50
Di Stefano,Giulia	Senior	United States	7/30/2024	Transfer Pricing	Continued legal research for post bankruptcy allocation analysis	3.80	415.00	1,577.00
Di Stefano,Giulia	Senior	United States	7/30/2024	Transfer Pricing	Started drafting post bankruptcy allocation analysis	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	7/30/2024	Transfer Pricing	Continued drafting post bankruptcy allocation analysis	2.10	415.00	871.50
Di Stefano,Giulia	Senior	United States	7/30/2024	Non US Tax	Call to discuss allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.90	415.00	373.50
Di Stefano,Giulia	Senior	United States	7/30/2024	Transfer Pricing	Meeting to discuss updating of FY23 TP Doc EY Attendees: D. Katsnelson, B. Inker, G. Stefano, L. O'Reilly, P. Billings	0.60	415.00	249.00
Chopra,Navya	Staff	United States	7/30/2024	Transfer Pricing	2022 country-by-country reporting update for four entities	3.90	236.00	920.40
Engelbrecht, Kevin	Senior Manager	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20
Faerber,Anna	Senior Manager	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	683.00	273.20
Dugasse,Annie	Manager	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Dugasse, Tara	Senior	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Bastienne,Oliver	Partner/Principal	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	866.00	346.40
Ramakalawan, Rachel	Staff	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugasse (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugasse (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	236.00	94.40

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Chang-Waye,Amanda	Manager	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	551.00	220.40
Houareau,Tina	Senior	Seychelles	7/30/2024	ACR Bookkeeping/ACR Statutory Reporting	7/30/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, L. Lovelace, N. Ossanlou Other Attendees: T. Hoareau (ACM), T. Dugas (ACM), A. Chang-Waye (ACM), A. Faerber (ACM), A. Dugas (ACM), R. Ramkalawan (ACM), K. Engelbrecht (ACM), O. Bastienne (ACM)	0.40	415.00	166.00
Di Stefano,Giulia	Senior	United States	7/30/2024	US Income Tax	Meeting to walkthrough finalization of bankruptcy expense allocation for 10.31.23 tax purposes EY Attendees: J. Berman, D. Katsnelson, L. Lovelace, J. Scott, G. Stefano, D. McComber, B. Mistler, A. Bost	0.40	415.00	166.00
Bailey,Doug	Partner/Principal	United States	7/30/2024	Tax Advisory	Tax implications related to implementing the FTX Bankruptcy Plan.	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	7/30/2024	Tax Advisory	Additional analysis of digital asset gain and loss computations	2.80	866.00	2,424.80
Bailey,Doug	Partner/Principal	United States	7/30/2024	US Income Tax	Meeting to walk through tax issue for digital asset calculation EY Attendees: J. Berman, D. Bailey, M. Stevens, T. Shea, L. Lovelace, J. Scott, B. Mistler	0.40	866.00	346.40
Tong,Chia-Hui	Senior Manager	United States	7/30/2024	Fee/Employment Applications	Review open items with fee application progress and validate delivery timeline	0.90	683.00	614.70
Tong,Chia-Hui	Senior Manager	United States	7/30/2024	Project Management Office Transition	Review progress of runbook and update internal due dates document additional workstream information from workstream leads	1.50	683.00	1,024.50
Ancona,Christopher	Senior	United States	7/30/2024	US International Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer: M. Cilia, K. Schultea to discuss progress, status, open questions, and action items. EY Attendees: C. Tong, B. Mistler, C. Ancona, D. Hammon, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.60	415.00	249.00
Ancona,Christopher	Senior	United States	7/30/2024	Project Management Office Transition	Updates to slide deck key performance indicators ahead of tax workstream call	1.10	415.00	456.50
Ancona,Christopher	Senior	United States	7/30/2024	Project Management Office Transition	Reconciliation of ftx excel based expense tracker total amounts	1.50	415.00	622.50
Yang,Rachel Sim	Senior Manager	United States	7/30/2024	US International Tax	WP & return review -- MPC	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/30/2024	US International Tax	WP & return review - LP entities	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/30/2024	US International Tax	WP & return review - Innovatia, Hive, Ventures Partnership	2.00	683.00	1,366.00
Neziroski,David	Associate	United States	7/30/2024	Fee/Employment Applications	Continue to review the May detail for sensitivity	3.80	365.00	1,387.00
Perez,Ellen Joy	Senior	Gibraltar	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Amend CbCR notification FY 2023 per email received from EY US team and sending to the client	0.50	415.00	207.50
Hernandez,Nancy I.	Senior Manager	United States	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of communications related to July MORs.	0.50	683.00	341.50
Asim,Malik Umer	Senior	United States	7/31/2024	Non US Tax	Review of FY23 FS and TBs provided by EY Germany for the transition package	0.30	415.00	124.50
Ballay,Niklas	Staff	Germany	7/31/2024	Non US Tax	Preparation of transition package and BOX upload	3.60	236.00	849.60
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/31/2024	Non US Tax	FTX Europe AG / PPA: E-mail to A. Giovanoli highlighting differences PPA approved and version received from him to align on correct PPA version; outlining impacts on filed tax return 22 / further procedures	0.90	683.00	614.70
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	7/31/2024	Non US Tax	FTX Europe AG / Ruling SIA: review of correspondence received from SFTA regarding exchange of Ruling and sending update to Mr. Giovanoli including asking for access data	0.50	683.00	341.50
Billings,Phoebe	Manager	United States	7/31/2024	Transfer Pricing	Review of XML and PDF 2022 country-by-country reports generated by EY Tax Technology team	1.10	551.00	606.10
Billings,Phoebe	Manager	United States	7/31/2024	Transfer Pricing	Draft analysis for the professional fee expense allocation	1.30	551.00	716.30
Bost,Anne	Managing Director	United States	7/31/2024	Transfer Pricing	Provide country by country report to local countries	1.40	814.00	1,139.60
Bost,Anne	Managing Director	United States	7/31/2024	Transfer Pricing	Consult with bankruptcy colleagues on allocation analysis	1.20	814.00	976.80
Taniguchi,Keisuke	Senior Manager	Japan	7/31/2024	Non US Tax	Preparation of CbCR notification for FTX Holdings Japan	0.50	683.00	341.50
Taniguchi,Keisuke	Senior Manager	Japan	7/31/2024	Non US Tax	Preparation and update of transition package for FTX Japan KK	0.70	683.00	478.10
Mizutani,Rie	Manager	Japan	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Balance sheet analysis(HD) review/update/corrections for Jun_2	0.50	551.00	275.50
Mizutani,Rie	Manager	Japan	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Investigation of Quoine PTE data about 22/03 for tax file	0.80	551.00	440.80
Sakaguchi,Masato	Senior	Japan	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Confirmation email from Tricor about Quoine PTE 22/03 tax file	1.20	415.00	498.00
Sakaguchi,Masato	Senior	Japan	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX office onsite working : Investigation of Quoine PTE data about 22/03 for tax file	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	7/31/2024	Non US Tax	FTX office onsite working : Data download of Quoine PTE data about and confirmation of it	1.10	415.00	456.50

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ashihara,Kae	Staff	Japan	7/31/2024	Value Added Tax	FTX Japan KK onsite work. TB amount reconciliation work for PTE final income tax return	3.70	236.00	873.20
poloner,seth	Managing Director	United States	7/31/2024	Payroll Tax	Correspondence re FATCA and source of interest	0.50	814.00	407.00
Lowery,Kristie L	National Partner/Principal	United States	7/31/2024	Payroll Tax	Partner review of documents regarding governmental claims	0.40	1,040.00	416.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/31/2024	Payroll Tax	Review of final documents regarding governmental claims in advance of call.	0.80	683.00	546.40
Short,Victoria	Manager	United States	7/31/2024	Payroll Tax	Send July excel log as requested by K.Schultea and team	0.50	551.00	275.50
Fitzgerald,Kaitlin Rose	Senior	United States	7/31/2024	Non US Tax	Draft summary of research findings for wage claims for the liquidating trust.	1.50	415.00	622.50
Ossanolou,Nina Shehrezade	Manager	United States	7/31/2024	Non US Tax	Updating SRP Comments based on input received	1.30	551.00	716.30
Ossanolou,Nina Shehrezade	Manager	United States	7/31/2024	Non US Tax	Review of emails July 31	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Review deliverables involved in the EU sale package and update transition list and documents in Box	3.90	415.00	1,618.50
Hammon,David Lane	Manager	United States	7/31/2024	Non US Tax	Correspondences concerning clarifications needed to complete the authorization letters to file the CbCR notifications for entities in The Bahamas and BVI	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/31/2024	Non US Tax	Correspondences regarding the status of Hong Kong/Singapore filings to be included in the August stakeholder reporting package to be sent to RLKS.	0.50	551.00	275.50
Hammon,David Lane	Manager	United States	7/31/2024	Non US Tax	Correspondences regarding clarification of the status of certain entities in the updated org. chart.	0.40	551.00	220.40
Hammon,David Lane	Manager	United States	7/31/2024	Non US Tax	Correspondences regarding next steps for addressing the UK pension scheme setup for FTX Europe AG.	1.00	551.00	551.00
Hammon,David Lane	Manager	United States	7/31/2024	Non US Tax	Correspondences regarding the status of Analisyia for purposes of filing the entity's annual return.	0.80	551.00	440.80
Hammon,David Lane	Manager	United States	7/31/2024	US State and Local Tax	Correspondences regarding the next steps for amending the 2017 GST return for Quoine Singapore.	1.00	551.00	551.00
Molnar,Evgeniya	Senior	United States	7/31/2024	US State and Local Tax	Updated matrix to determine which form year to file for the following states: Alaska, Arizona, New Jersey, New Mexico and Idaho.	0.50	415.00	207.50
Molnar,Evgeniya	Senior	United States	7/31/2024	US State and Local Tax	Reviewed tax year-end October 31, 2023 separate company workbooks for FTX entities prepared by staff.	0.60	415.00	249.00
Bieganski,Walter	Client Serving Contractor WB	United States	7/31/2024	US State and Local Tax	Review state tax considerations from establishing liquidating trust and taxation of the trust income.	1.00	200.00	200.00
Hall,Emily Melissa	Senior	United States	7/31/2024	US State and Local Tax	Sent email to E. Molnar with instructions concerning Tennessee notice.	0.50	415.00	207.50
Dichter,Chuck	Staff	United States	7/31/2024	US State and Local Tax	Drafted 2023 state separate company workpapers for FTX entities.	1.00	236.00	236.00
Sreenivas Katikireddi,Teja	Senior	United States	7/31/2024	Technology	Trace original data table to validate outlier table information to ensure FIFO script is performing exactly as expected	1.90	415.00	788.50
Sreenivas Katikireddi,Teja	Senior	United States	7/31/2024	Technology	Document the entire process of updating the script and creating the Power BI view for future reference	1.10	415.00	456.50
Gorman,Doug	Manager	United States	7/31/2024	Technology	Apply new pricing to updated asset types to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/31/2024	Technology	Rerun code with updated fixes for prices and asset types to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/31/2024	Technology	Review output with updated fixes for prices and asset types to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/31/2024	Technology	Create new Power BI filter for date range to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Gorman,Doug	Manager	United States	7/31/2024	Technology	Create new Power BI report function for trade date range to support Profit & Loss calculation of 2025+ crypto activity for FTX entity	3.20	551.00	1,763.20
Yeom,Sunny	Senior	United States	7/31/2024	Technology	Answer any questions from Jake and Brian in the data wrangling process	1.20	415.00	498.00
Yeom,Sunny	Senior	United States	7/31/2024	Technology	Clean up the existing dataset per comments received	3.80	415.00	1,577.00
Yeom,Sunny	Senior	United States	7/31/2024	Technology	Identify variances in calculation	3.00	415.00	1,245.00
Porto,Michael	Senior Manager	United States	7/31/2024	Technology	AM data taken into account with additional windows of basis.	2.50	683.00	1,707.50
Porto,Michael	Senior Manager	United States	7/31/2024	Technology	Advised team on power bi view and calculations.	1.80	683.00	1,229.40
Porto,Michael	Senior Manager	United States	7/31/2024	Technology	Monthly analysis of code changes and requests.	2.20	683.00	1,502.60
Porto,Michael	Senior Manager	United States	7/31/2024	Non US Tax	Prepare additional documentation for tax finalization.	1.90	683.00	1,297.70
Choque,Steven	Staff	United States	7/31/2024	US International Tax	Updated Hive Trading Empire EIN numbers for filing and return to dormant status for form 5471	2.20	236.00	519.20
Choque,Steven	Staff	United States	7/31/2024	US International Tax	Updated FTX Trading Ltd Schedules C, F, H, and J to reflect update in balance sheet and profit/loss amounts.	3.20	236.00	755.20
Choque,Steven	Staff	United States	7/31/2024	Tax Advisory	Updated Ftx entity/entities form 8858 entity information and Schedules C and H	2.30	236.00	542.80
Mok,Wan Ling	Staff	United States	7/31/2024	US International Tax	Updated returns on OIT according to manager and senior manager comments continued	1.10	236.00	259.60

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lammy,Caitlin	Senior	United States	7/31/2024	US International Tax	Updating FTX returns for comments	1.10	415.00	456.50
Mensah,Josephine	Staff	United States	7/31/2024	US International Tax	FTX Compliance - updating more returns for review comments	1.00	236.00	236.00
Mensah,Josephine	Staff	United States	7/31/2024	US Income Tax	FTX Compliance - continued updating returns for review comments	1.00	236.00	236.00
Mensah,Josephine	Staff	United States	7/31/2024	US Income Tax	FTX Federal Compliance - continued updating returns for review comments	3.80	236.00	896.80
Mensah,Josephine	Staff	United States	7/31/2024	US International Tax	FTX Federal Compliance - updating more returns for received review comments	2.20	236.00	519.20
Liu,Ke	Senior	United States	7/31/2024	US International Tax	Review Hive Empire Trading Pty Ltd's updates regarding comments received	0.40	415.00	166.00
Liu,Ke	Senior	United States	7/31/2024	US International Tax	Review CTNWD Management company's updates regarding 3rd round comments received	1.60	415.00	664.00
Lovelace,Lauren	Partner/Principal	United States	7/31/2024	US International Tax	Review of requirements for dormant filings and applying to entity population in course of tax return review	1.60	866.00	1,385.60
Lovelace,Lauren	Partner/Principal	United States	7/31/2024	US International Tax	Japan KK entity tax return review and inquiry into transfer pricing allocated amount	1.50	866.00	1,299.00
Yang,Ming	Senior	United States	7/31/2024	US International Tax	Review returns	1.00	415.00	415.00
Zhuo,Melody	Staff	United States	7/31/2024	US International Tax	FTX International Tax Compliance return information review	2.00	236.00	472.00
Zhuo,Melody	Staff	United States	7/31/2024	US International Tax	FTX International Tax Compliance client response	1.50	236.00	354.00
Zhuo,Melody	Staff	United States	7/31/2024	Tax Advisory	FTX International Tax Compliance project management	3.20	236.00	755.20
Jayanthi,Lakshmi	Senior Manager	United States	7/31/2024	US International Tax	Review of bankruptcy documentation to determine if there are any US tax considerations to be mindful of based on how the bankruptcy process has been set out.	2.00	683.00	1,366.00
Berman,Jake	Senior Manager	United States	7/31/2024	US Income Tax	Reviewing latest updates to digital tax asset calculation for latest changes	2.50	683.00	1,707.50
Berman,Jake	Senior Manager	United States	7/31/2024	US Income Tax	Reviewing blockfolio tax return workbook for 10.31.23 tax year	1.60	683.00	1,092.80
Berman,Jake	Senior Manager	United States	7/31/2024	US Income Tax	Working on digital tax asset calculation allocation across entities for 10.31.23 tax year	1.40	683.00	956.20
Berman,Jake	Senior Manager	United States	7/31/2024	US Income Tax	Reviewing book to tax adjustments for tax return workbook purposes for 10.31.23 tax year	1.10	683.00	751.30
Berman,Jake	Senior Manager	United States	7/31/2024	US Income Tax	Making updates to bankruptcy allocation file for latest comments	0.60	683.00	409.80
Feliciano,Christopher	Staff	United States	7/31/2024	IRS Audit Matters	Begin entity and balancing workbook and importing into it for work on return	1.70	236.00	401.20
Mistler,Brian M	Manager	United States	7/31/2024	US Income Tax	Preparation for tax return walkthroughs	3.90	551.00	2,148.90
Mistler,Brian M	Manager	United States	7/31/2024	US Income Tax	Prep for digital asset gain/loss walkthrough	3.10	551.00	1,708.10
Mistler,Brian M	Manager	United States	7/31/2024	US Income Tax	Correspondence re: TCA analysis for tax returns	0.30	551.00	165.30
Shea JR,Thomas M	Partner/Principal	United States	7/31/2024	US Income Tax	Review of tax return supporting workpapers in advance of walkthrough meeting	0.80	866.00	692.80
Huang,Ricki	Senior	United States	7/31/2024	US Income Tax	Enter the tax adjustments for those special expense allocation into the tax software for all entities - create software mapping modification	1.50	415.00	622.50
Scott,James	Client Serving Contractor JS	United States	7/31/2024	Transfer Pricing	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	600.00	180.00
Katsnelson,David	Senior Manager	United States	7/31/2024	Transfer Pricing	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	683.00	204.90
McComber,Donna	National Partner/Principal	United States	7/31/2024	US Income Tax	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	1,040.00	312.00
Mistler,Brian M	Manager	United States	7/31/2024	Non US Tax	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	551.00	165.30
Hammon,David Lane	Manager	United States	7/31/2024	Transfer Pricing	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	551.00	165.30



**Exhibit D****Summary of Fees by Professional**

For the Period July 1, 2024 through July 31, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	United States	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Call to discuss updated allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	683.00	341.50
Mallwitz,Katharina	Senior	Germany	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Discuss internally the reconciliation of financial statements for 2021-2023 prior to submission to the central team. EY Attendees: T. Nguyen, K. Mallwitz	1.00	415.00	415.00
Nguyen,Thinh	Staff	Germany	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Discuss internally the reconciliation of financial statements for 2021-2023 prior to submission to the central team. EY Attendees: T. Nguyen, K. Mallwitz	1.00	236.00	236.00
Oyetunde,Oyebode	Manager	United States	7/31/2024	Transfer Pricing	Discuss the FTX entities Annual and monthly closing deliverables status EY Attendees: M. Asim, O. Oyetunde	0.70	551.00	385.70
Bost,Anne	Managing Director	United States	7/31/2024	Non US Tax	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	814.00	244.20
MacLean,Corrie	Senior	United States	7/31/2024	Transfer Pricing	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	415.00	124.50
McComber,Donna	National Partner/Principal	United States	7/31/2024	Transfer Pricing	Call to discuss updated allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	1,040.00	520.00
Bost,Anne	Managing Director	United States	7/31/2024	Payroll Tax	Call to discuss updated allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	814.00	407.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	7/31/2024	Payroll Tax	Internal touchpoint on payroll tax follow up items, closures, remaining open items for employment tax accounts. EY Attendees: V. Short, K. Wrenn	0.60	683.00	409.80
Short,Victoria	Manager	United States	7/31/2024	Transfer Pricing	Internal touchpoint on payroll tax follow up items, closures, remaining open items for employment tax accounts. EY Attendees: V. Short, K. Wrenn	0.60	551.00	330.60
Billings,Phoebe	Manager	United States	7/31/2024	Non US Tax	Call to discuss updated allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	551.00	275.50
Watkins,Michael	Managing Director	United States	7/31/2024	US International Tax	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	814.00	244.20
Zhuo,Melody	Staff	United States	7/31/2024	US International Tax	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	236.00	70.80
Lovelace,Lauren	Partner/Principal	United States	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	866.00	259.80
Asim,Malik Umer	Senior	United States	7/31/2024	US International Tax	Discuss the FTX entities Annual and monthly closing deliverables status EY Attendees: M. Asim, O. Oyetunde	0.70	415.00	290.50
Yang,Rachel Sim	Senior Manager	United States	7/31/2024	Non US Tax	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	683.00	204.90
Ossanolou,Nina Shehrezade	Manager	United States	7/31/2024	US International Tax	7/31/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, B. Mistler, D. Katsnelson, D. Hammon, D. McComber, J. Scott, L. Lovelace, M. Zhuo, M. Watkins, N. Ossanolou, R. Yang	0.30	551.00	165.30
Cushner,Sam	Manager	United States	7/31/2024	US Income Tax	Call to discuss latest status of digital tax asset calculation and bankruptcy expense allocation EY Attendees: J. Berman, S. Cushner, M. Zhuo	0.20	551.00	110.20
Berman,Jake	Senior Manager	United States	7/31/2024	US Income Tax	Call to discuss latest status of digital tax asset calculation and bankruptcy expense allocation EY Attendees: J. Berman, S. Cushner, M. Zhuo	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	7/31/2024	US International Tax	Tax return walkthrough meeting for review for 10.31.23 EY Attendees: J. Berman, B. Mistler, R. Huang, T. Shea	0.50	683.00	341.50
Zhuo,Melody	Staff	United States	7/31/2024	US Income Tax	Call to discuss latest status of digital tax asset calculation and bankruptcy expense allocation EY Attendees: J. Berman, S. Cushner, M. Zhuo	0.20	236.00	47.20

**Exhibit D****Summary of Fees by Professional****For the Period July 1, 2024 through July 31, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Shea JR,Thomas M	Partner/Principal	United States	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Tax return walkthrough meeting for review for 10.31.23 EY Attendees: J. Berman, B. Mistler, R. Huang, T. Shea	0.50	866.00	433.00
Sakaguchi,Masato	Senior	Japan	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss responses to information requests from external consultant in connection with their draft 2022 Quoine PTE tax filing EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	415.00	332.00
Mizutani,Rie	Manager	Japan	7/31/2024	US Income Tax	Meeting to discuss responses to information requests from external consultant in connection with their draft 2022 Quoine PTE tax filing EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	551.00	440.80
Huang,Ricki	Senior	United States	7/31/2024	ACR Bookkeeping/ACR Statutory Reporting	Tax return walkthrough meeting for review for 10.31.23 EY Attendees: J. Berman, B. Mistler, R. Huang, T. Shea	0.50	415.00	207.50
Ashihara,Kae	Staff	Japan	7/31/2024	US State and Local Tax	Meeting to discuss responses to information requests from external consultant in connection with their draft 2022 Quoine PTE tax filing EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	236.00	188.80
Molnar,Evgeniya	Senior	United States	7/31/2024	Non US Tax	Conversation with Tennessee Department of Revenue regarding received notice of proposed assessment. EY Attendees: E. Molnar	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	7/31/2024	US Income Tax	Meeting to discuss responses to information requests from external consultant in connection with their draft 2022 Quoine PTE tax filing EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi, K. Ashihara	0.80	683.00	546.40
Mistler,Brian M	Manager	United States	7/31/2024	Non US Tax	Tax return walkthrough meeting for review for 10.31.23 EY Attendees: J. Berman, B. Mistler, R. Huang, T. Shea	0.50	551.00	275.50
Chopra,Navya	Staff	United States	7/31/2024	Transfer Pricing	2022 country by country reporting update for three entities	3.80	236.00	896.80
Di Stefano,Giulia	Senior	United States	7/31/2024	Transfer Pricing	Drafted scope of post bankruptcy allocation analysis	1.90	415.00	788.50
Di Stefano,Giulia	Senior	United States	7/31/2024	Transfer Pricing	Redrafted legal portion of post bankruptcy allocation analysis	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	7/31/2024	Transfer Pricing	Drafted adjustment portion of post bankruptcy allocation analysis	0.90	415.00	373.50
Di Stefano,Giulia	Senior	United States	7/31/2024	Transfer Pricing	Call to discuss updated allocation of expenses EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	415.00	207.50
Bailey,Doug	Partner/Principal	United States	7/31/2024	US International Tax	Implementation of the FTX Bankruptcy Plan incorporates tax-related issues.	3.10	866.00	2,684.60
Tong,Chia-Hui	Senior Manager	United States	7/31/2024	Project Management Office Transition	Prepare weekly workstream status update to document completed tasks, upcoming tasks, and immediate action items	2.30	683.00	1,570.90
Tong,Chia-Hui	Senior Manager	United States	7/31/2024	Project Management Office Transition	Finalize draft of weekly workstream status for EY team review	0.70	683.00	478.10
Choudary,Hira	Staff	United States	7/31/2024	Project Management Office Transition	Worked on status reporting package for August	3.40	236.00	802.40
Ancona,Christopher	Senior	United States	7/31/2024	Project Management Office Transition	Review and edits to reporting dashboards for latest SALT updates	2.30	415.00	954.50
Ancona,Christopher	Senior	United States	7/31/2024	Project Management Office Transition	Preparation of slide deck materials for review by tax workstream LEADS	1.70	415.00	705.50
Ancona,Christopher	Senior	United States	7/31/2024	Project Management Office Transition	Edits to work item's activity tracker for latest PMO updates	0.80	415.00	332.00
Ancona,Christopher	Senior	United States	7/31/2024	Project Management Office Transition	Updates to the project roster for latest team member additions	1.20	415.00	498.00
Ortiz,Daniella	Staff	United States	7/31/2024	US International Tax	Update tax returns	1.00	236.00	236.00
Yang,Rachel Sim	Senior Manager	United States	7/31/2024	US International Tax	WP & return review - Crypto	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/31/2024	US International Tax	WP & return review - Europe AG	3.00	683.00	2,049.00
Yang,Rachel Sim	Senior Manager	United States	7/31/2024	US International Tax	WP & return review - Japan entities	2.00	683.00	1,366.00
Zhu,Philip	Senior	United States	7/31/2024	US International Tax	Review staff work on tb 5471 3rd batch	1.70	415.00	705.50
Neziroski,David	Associate	United States	7/31/2024	Fee/Employment Applications	Continue to review the May detail for sensitivity	4.10	365.00	1,496.50
						<b>3,989.90</b>		<b>\$ 1,986,379.15</b>